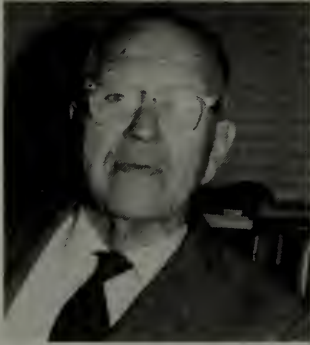


NH
352.0)
P47
1991

1991

Town of
Peterborough
Annual Report

In Memoriam



*Erle G. Bishop: Planning Board
1948-1969*



*Elinor Blodgett: Adams Playground
Comm. 1945-1948; Library
Trustee 1959-1970*



Francis B. Donovan: Trustee of Trust Funds 1958-1982



*Archie "Pat" Lussier: Acting Road
Agent 1958; Road Agent
1959-1961*



*Kenneth B. Whiton: Trustee of
Trust Funds 1961-1991*

Cover Photo
Downtown Our Town
Courtesy Milton Fontaine

Editor
John N. Isham
Printed by Transcript Printing Co.

ANNUAL REPORTS

of the

Town Officers

of

PETERBOROUGH, N.H.

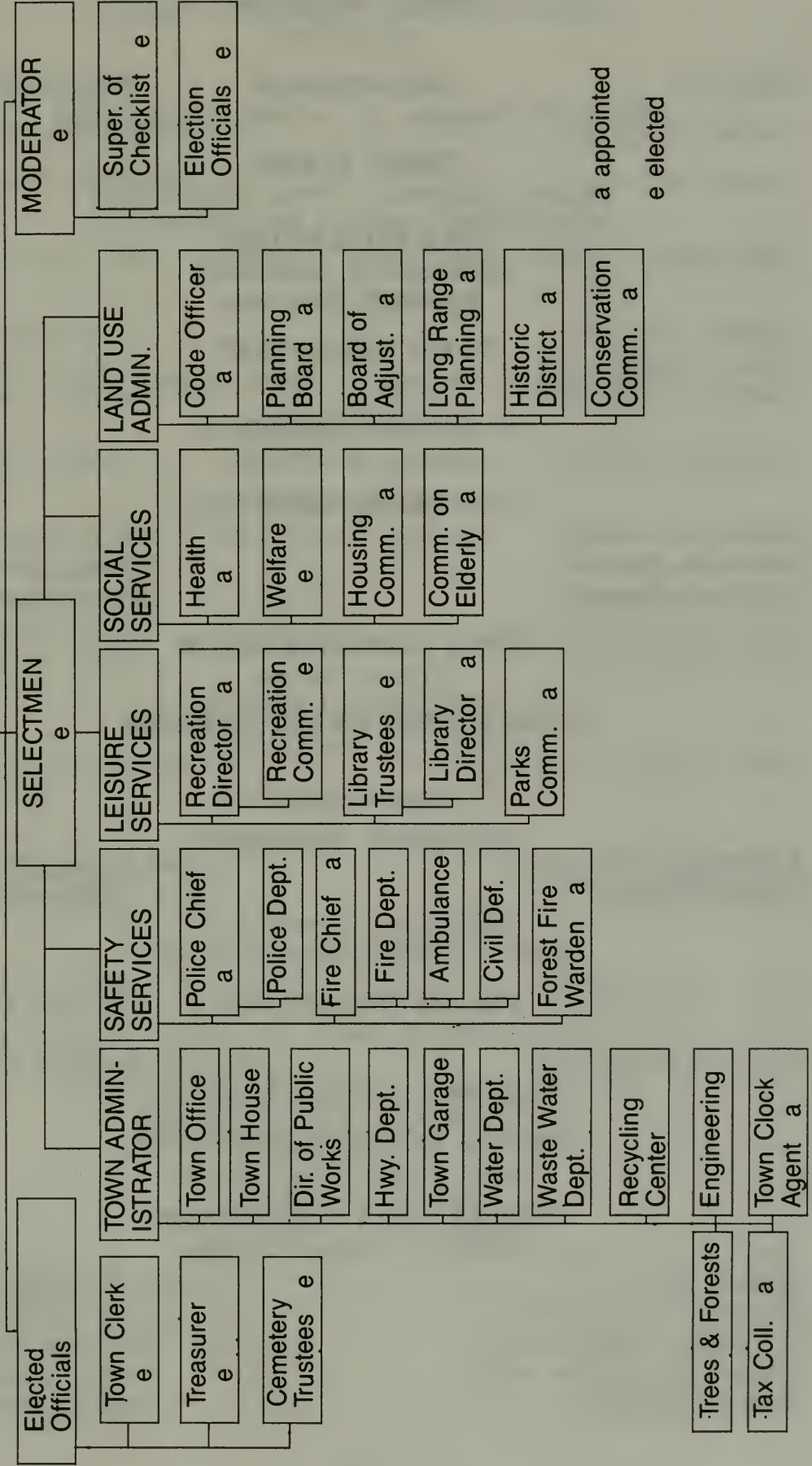
for the Year Ending December 31, 1991

INDEX

Adopt A Mile	80
Ambulance Report.....	94
Auditor's Report	25
Budget	12
Cemetery Trustees.....	93
Code Enforcement Officer.....	85
Conservation Commission Report	89
Fire Department Report.....	76
Forest Fire Service	96
Health Officer.....	82
Librarian's Report	91
Line Item Budget	17
Long Range Planning Commission	86
Police Department	78
Recreation Committee Report.....	87
Report of Town Meeting 1991	74
Selectmen's Report	81
Sewer Department Bonds and Notes	51
Statement of Appropriations and Taxes Assessed.....	54
Summary of Inventory	55
Tax Collector's Report	56
Town Administrator's Report	72
Town Clerk's Report	71
Town Officers.....	4
Town Treasurer's Report.....	48
Town Warrant	8
Water Department Bonds and Notes.....	49
Welfare Officer	83

ORGANIZATIONAL CHART

TOWN MEETING



TOWN OFFICERS

MODERATOR

Walter R. Peterson, Jr. — Term expires 1992

TOWN CLERK

Stuart F. Hobson — Term expires 1994

TAX COLLECTOR

Appointed by Selectmen
Ronald D. Christian

TOWN TREASURER

Kenneth A. Christian — Term expires 1994

TOWN COUNSEL

Richard R. Fernald

SELECTMEN

Stanley W. Peters
Merton S. Dyer
Gordon L. Kemp

Term expires 1992
Term expires 1993
Term expires 1994

TOWN ADMINISTRATOR

John N. Isham

CODE ENFORCEMENT OFFICER

Thomas W. Weeks

FIRE CHIEF

Donald H. Parkhurst

1st Deputy Fire Chief
Bradley Winters

2nd Deputy Fire Chief
Michael Maguire

Ambulance Coordinator
Ted Jarest

POLICE DEPARTMENT

Quentin R. Estey, Jr., Chief
Bruce H. McCall, Sgt. Scott M. Guinard, Corporal
Raymond T. Dodge, Corporal

ANIMAL CONTROL OFFICERS

Peterborough Police Officers

RECREATION COMMITTEE

Roland W. Jutras, Director

Dean Burbank
Richard H. Davis, Jr.
Richard E. Ellingwood
Elizabeth P. MacEachran
Roberta Wilkinson

Term expires 1992
Term expires 1992
Term expires 1993
Term expires 1993
Term expires 1994

WATER & SEWER COMMISSIONERS

Selectmen

CIVIL DEFENSE

Fire Chief

HEALTH OFFICER

James W. Lenane

WELFARE OFFICER

James W. Lenane

SUPERVISORS OF THE CHECKLIST

Diane Creeley 1992 William B. Sweet 1994 Karen A. Estey 1996

BALLOT CLERKS

Allison S. Cabana

Phyllis J. Nichols

Stephen Conroy

Ruth E. Parker

Theresa C. Cutter

Dorothy D. Peterson

Permanent Alternates

Barbara Whitney

Ruth I. Woodbury

LIBRARY TRUSTEES

Ann Geisel, Director

Caroline B. Herz

Term expires 1992

Robert L. Manz*

Term expires 1993

Constance P. Barker

Term expires 1992

Margaret S. Jones

Term expires 1994

PARKS COMMITTEE

Appointed by Selectmen

Martha T. Combs 1992

Carmen B. Duhaime 1993

Ward R. Stoops 1994

CEMETERY TRUSTEES

John A. Kaufhold* 1992

Mary C. Cormack 1993

Francis W. Abbott 1992

Robert A. Lambert 1994

TRUSTEES OF TRUST FUNDS

Kenneth E. Whiton**

Term expires 1992

Robert N. Nielson

Term expires 1993

Anna M. Larson

Term expires 1994

CONTOOCOOK VALLEY SOLID WASTE

DISTRICT REPRESENTATIVE

James R. Lawn

PLANNING BOARD

Appointed by Selectmen

Edgar D. Morrow

Term expires 1992

John L. Patterson, MD

Term expires 1992

David R. Stephenson

Term expires 1992

Jeffrey R. Crocker

Term expires 1993

Alice N. Phipps*

Term expires 1993

Lloyd G. Walker, Jr.

Term expires 1993

Richard A. Ozenich

Term expires 1994

Alternates

Heather Peterson 1992

Peter R. Pelletier 1993

Patricia B. Alexander 1993

Patricia B. Alexander, Clerk

Gordon L. Kemp, Ex Officio

BOARD OF ADJUSTMENT

Appointed by Selectmen

David A. Blanchette

Term expires 1992

Lawrence G. Brann

Term expires 1993

Chester C. Soule, Jr.

Term expires 1993

Mary E. Stanek

Term expires 1994

Stanley T. Szydlo*

Term expires 1994

Elizabeth M. Thomas

Term expires 1994

Alternates

Anna Aasgaard 1992

Gloria Lodge 1993

Anna Aasgaard, Clerk

Andrew Peterson 1993

Walter F. Barker 1992

William DeCoste 1994

Joyce B. Gregg* 1992

BUDGET COMMITTEE

William S. Hallberg*

Term expires 1992

Gordon L. Kemp*

Term expires 1992

Mark Chapman

Term expires 1992

Virginia Waterman*

Term expires 1992

Jefferson Allen

Term expires 1992

Dennis Allen*

Term expires 1993

Andrew E. Dunbar*

Term expires 1993

William Littles

Term expires 1993

Clark B. Hiscock

Term expires 1994

Wayne C. Mutchler

Term expires 1994

Paul E. Sullivan

Term expires 1994

FENCE VIEWERS

Wilbur R. Dennis 1992

James Grant 1992

Jay LaRoche 1992

TOWN CLOCK AGENT

Appointed by Selectmen

Richard C. Johnson

SUPERVISOR OF WOOD AND TIMBER

Appointed by Selectmen

William A. Bean, Jr.

CONSERVATION COMMISSION

Appointed by Selectmen

Philip M. DuBois

Term expires 1992

Jonathan Manley*

Term expires 1992

Ann Eaton

Term expires 1992

David R. Stephenson

Term expires 1992

Richard D. Estes	Term expires 1993
Elaine Holden	Term expires 1993
Steven C. Dark*	Term expires 1994
William J. Kennedy	Term expires 1994

LONG RANGE PLANNING COMMISSION

Appointed by Selectmen

Walter F. Jones	Term expires 1992
Lawrence D. Kemp	Term expires 1992
Richard C. Buxton	Term expires 1993
Robert O. Winkler	Term expires 1993
Norman H. Makechnie	Term expires 1994
Edgar D. Morrow	Term expires 1994

Alternates

Philip M. DuBois	David R. Weir, Jr.
------------------	--------------------

SOUTHWEST REGION PLANNING COMMISSION

Appointed by Selectmen

Richard R. Fernald 1992	* Alice N. Phipps 1992
-------------------------	------------------------

COMMITTEE ON ELDERLY

Appointed by Selectmen

John H. MacEachran 1991	Chris Gallagher 1992
David L. Wickham 1991	Phyllis J. Nichols 1992
Lawrence G. Barnes 1992	Edward Hamblin 1993
Elizabeth Y. McGreal 1993	

* Resigned ** Deceased



Peterborough Diner

**TOWN WARRANT
STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Peterborough, in the county of Hillsborough, in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Town House in said Town on Tuesday, the Tenth day of March next, at eight of the clock in the forenoon (Polls close at 7:00 p.m.) to ballot for Town Officers and other questions required by law to be decided by official ballot. Pursuant to the authority of RSA 39:2-a and the vote of the Town on March 10, 1970, all business other than official ballot questions will be recessed until 10:00 a.m., Saturday, March 14, 1992 at Peterborough Elementary School, to act upon the following subjects:

Article 1. To choose all necessary Town Offices for the year ensuing. (By Official Ballot)

Article 2. To see if the Town will vote to amend the Zoning Ordinance as proposed by the Planning Board and others, or take any other action relating thereto. (By Official Ballot)

Article 3. To see if the Town will vote to authorize the Selectmen to borrow in the name of the Town by issuance of notes or bonds and expend the sum of Two Hundred Twenty-Eight Thousand Dollars (\$228,000.00) at terms deemed by the Selectmen to be in the best interest of the Town all in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) for pollution abatement purposes at the Town's Solid Waste Disposal Area, or take any other action relating thereto. (By Ballot $\frac{2}{3}$ Majority Required)

Article 4. To hear the reports of Agents, Auditors, and Committees or Officers heretofore chosen, and to pass any vote relating thereto.

Article 5. To see if the Town will vote to accept legacies and gifts to the Town Trust or otherwise by any individual or individuals, or take any other action relating thereto.

Article 6. To see what sum of money the Town will vote to raise and appropriate for Town Office, Town Clerk, Town House, Legal Expense, Street Lighting, Water Charge, Patriotic Purposes, Vital Statistics, Local Planning, Long Range Planning, Board of Adjustment, Conservation Commission, Supervisors of the Checklist, Highway Summer, Highway Winter, Public Works Summary, Highway Garage, Code Officer, Police Department, Fire Department, Ambulance, Cemetery Department, Library, Human Services, Parks, Recreation Department, Recycling and for any other charge arising within the Town.

Article 7. To see if the Town will vote to raise and appropriate the sum of Two Hundred Twenty-Eight Thousand Three Hundred Dollars (\$228,300.00) for the payment of the Town debt and interest, or take any other action relating thereto. (Cemetery Construction—\$113,000.00; Ladder Truck—\$115,300.00)

Article 8. To see what sum of money the Town will vote to authorize the Selectmen and Town Treasurer to borrow in anticipation of collection of taxes for the current municipal year and to issue in the name and on the credit of the Town negotiable notes therefore, said notes to be paid in the current municipal year and to raise and appropriate a sum not to exceed Fifty Thousand Dollars (\$50,000.00) to cover the interest on the notes, or take any other action relating thereto.

Article 9. To see if the Town will vote to raise and appropriate the sum of Forty-Five Thousand Dollars (\$45,000.00) to replace a 1984 truck and plows for the Highway Department, or take any other action relating thereto.

Article 10. To see if the Town will vote to raise and appropriate the sum of Forty-Five Thousand Dollars (\$45,000.00) to replace a bridge on the Old Greenfield Road, or take any other action relating thereto.

Article 11. To see if the Town will vote to accept and use from the State of New Hampshire approximately Ninety-Four Thousand Six Hundred Fifty-Nine Dollars (\$94,659.00) in Highway subsidy moneys restricted to highway construction or reconstruction, or take any other action relating thereto.

Article 12. To see if the Town will vote to raise and appropriate the sum of Ninety-Three Thousand Three Hundred Ninety Dollars (\$93,390.00) to bring various Town owned buildings in compliance with the Americans with Disabilities Act, or take any other action relating thereto.

Article 13. To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000.00) to replace a cruiser for the Police Department, or take any other action relating thereto.

Article 14. To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Dollars (\$12,000.00) to begin improvements at Cunningham Pond Beach, or take any other action relating thereto.

Article 15. To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500.00) for adding certain names previously omitted from the War Memorial, or take any other action relating thereto.

Article 16. To see if the Town will vote to raise and appropriate the sum of Sixteen Thousand Two Hundred Seventy-Five Dollars (\$16,275.00) for lighting improvements at Adams Playground, or take any other action relating thereto.

Article 17. To see if the Town will vote to raise and appropriate the sum of Forty-Six Thousand Five Hundred Dollars (\$46,500.00) for the Pine Hill Cemetery addition, or take any other action relating thereto.

Article 18. To see if the Town will vote to raise and appropriate the sum of Eleven Thousand One Hundred Fifteen Dollars (\$11,115.00) to construct a fence at the Pine Hill Cemetery, or take any other action relating thereto.

Article 19. To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000.00) for legal and technical services in connection with the hydro-geological examination of the former Starkweather property, now owned by Eastern Mountain Sports, Inc. in North Peterborough, or take any other action relating thereto.

Article 20. To see if the Town will authorize the Board of Selectmen, on behalf of the Town, to indemnify and hold harmless from any claims, liability or orders by any federal, state, or local government or private party any potentially responsible parties who may have used the former Starkweather landfill on Route 202 in North Peterborough now owned by Eastern Mountain Sports, Inc., or take any other action relating thereto.

Article 21. To see if the Town will vote to raise and appropriate the sum of Forty-Seven Thousand Dollars (\$47,000.00) to be used as the Town's contributive share to the cost of the purchase of the Poplar Associates' land in North Peterborough by Eastern Mountain Sports, Inc., and further to authorize the Board of Selectmen to negotiate with Eastern Mountain Sports, Inc. as to the exact terms of said contribution, or take any other action relating thereto.

Article 22. To see if the Town will vote to raise and appropriate the sum of Five Thousand Three Hundred Eighty-Four Dollars (\$5,384.00) for membership in the Southwest Region Planning Commission, or take any other action relating thereto.

Article 23. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Two Hundred Thirty-Two Dollars (\$8,232.00) to reimburse Ward R. Stoops for costs incurred relative to underground fuel tanks on Lower Main Street, or take any other action relating thereto.

Article 24. To see if the Town will vote to authorize the Board of Selectmen pursuant to RSA 31:95-b to apply for, accept, and expend without further action by the Town Meeting, money from the state, federal or other governmental unit or private source which becomes available during the fiscal year provided (1) such funds shall be used only for legal purposes for which a town may appropriate money, (2) the Selectmen hold a prior public hearing on the action to be taken and (3) the action shall not require the expenditure of other Town funds, or take any other action relating thereto.

Article 25. To see if the Town will vote to authorize the Library Trustees pursuant to RSA 202-A:4-c to apply for, accept and expend, without further action by the Town Meeting, money from the state, federal or other governmental unit or private source which becomes available during the fiscal year provided that such funds shall (1) be used only for legal purposes for which a town may appropriate money, (2) not require the expenditure of other Town funds, (3) be exempt from all provisions of RSA 32, relative to limitation and expenditure of town moneys, or take any other action relating thereto.

Article 26. To see if the Town will vote to raise and appropriate the sum of Twenty-Two Thousand Four Hundred Dollars (\$22,400.00) to replace a deteriorated sidewalk on Winter Street, or take any other action relating thereto. (By Petition)

Article 27. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collectors deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80, or take any other action relating thereto.

Article 28. To transact any other business that may legally come before this meeting.

Given under our hands and seal this Twenty-Fourth day of February, in the year of our Lord Nineteen Hundred Ninety-Two.

Stanley W. Peters
Merton S. Dyer
Gordon L. Kemp
Selectmen of Peterborough

A true copy of the Warrant-Attest:

Stanley W. Peters
Merton S. Dyer
Gordon L. Kemp
Selectmen of Peterborough



McGraw-Hill

BUDGET OF THE TOWN OF PETERBOROUGH

Purposes of Appropriation	Approp. Current Year	Actual Expend. Current Year	Approp. Ensuing Fiscal Year
General Government			
Executive	332,129	336,109	373,027
Election, Registration & Vital Statistics	36,191	30,129	40,981
Legal Expense	35,000	65,102	29,000
Planning and Zoning	48,189	49,513	55,040
General Government Building	41,309	38,883	42,600
Cemeteries	53,060	60,768	64,826
Advertising and Regional Associations			5,384
Cupola Windows	7,300	15	
Legal & Technical Services	60,000	59,493	25,000
Public Safety			
Police	522,893	528,522	566,555
Ambulance	48,685	48,684	52,331
Fire	138,823	138,797	151,882
Code Enforcement	49,873	49,023	52,027
Police Grants		17,955	
Highways and Streets			
Highways and Streets	576,174	500,125	647,902
Bridges	3,500	4,060	2,000
Street Lighting	42,512	40,839	38,000
Highway Subsidy	91,298	88,528	94,659
Winter Street Sidewalk			22,400
Sanitation			
Recycling	210,290	199,956	224,406
Tub Grinder	27,000	26,774	
Water Distribution and Treatment			
Town Water Charges	24,050	24,050	24,050
Health			
Administration	2,031	2,039	2,461
Welfare			
Direct Assistance	107,897	137,329	158,097
Administration	4,851	4,871	6,120
Taxes			
Parks and Recreation	199,719	202,528	202,646
Library	251,005	251,076	272,215
Patriotic Purposes	1,200	1,095	1,200
Recreation Lights			16,275
Conservation			
Administration	1,000	962	1,000
Debt Service			
Princ.—Long Term Bonds & Notes	203,500	203,500	197,500
Interest—Long Term Bonds & Notes	23,258	23,258	30,800
Interest on TAN	50,000	37,354	50,000
Capital Outlay			

Police Cruiser	17,000	16,951	20,000
Plow Truck & Plows	45,000	43,157	45,000
Recreation Tractor	10,100	10,100	
Cemetery Construction	200,000	200,000	46,500
Balefile Closure	100,000		
Old Greenfield Rd. Bridge			45,000
ADA Compliance			93,390
War Memorial			2,500
Cemetery Fence			11,115
Stoops Tanks			8,232
Cunningham Pond Beach/Boating			12,000
Pollution Abatement Bond			228,000
EMS Land			47,000
Total Appropriations	3,564,837	3,441,545	3,954,081

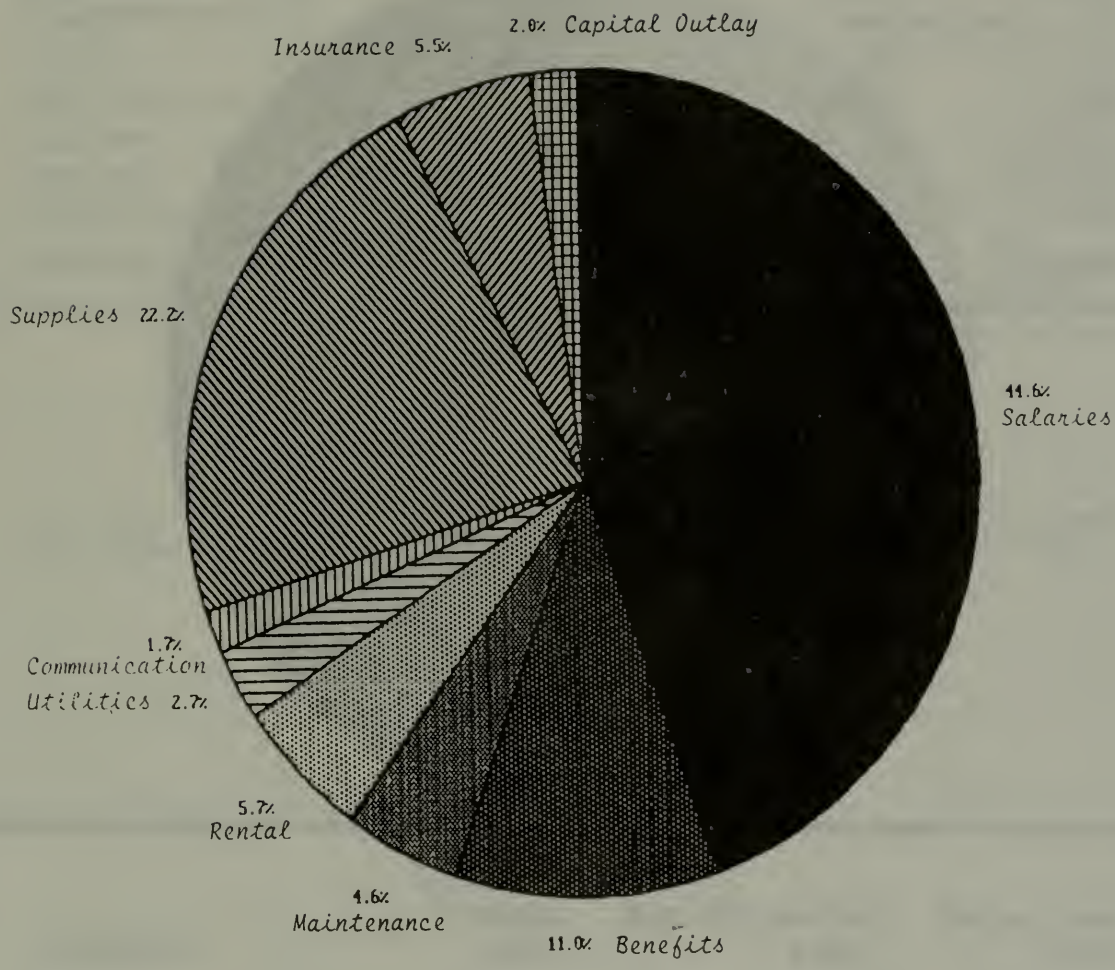
BUDGET OF THE TOWN OF PETERBOROUGH

Sources of Revenue	Estimated Revenue Current Year	Actual Revenue Current Year	Estimated Revenue Ensuing Fiscal Year
Taxes			
Land Use Change Taxes		970	
Yield Taxes	12,000	4,355	4,000
Interest and Penalties on Delinquent Taxes	66,000	155,149	77,000
In Lieu of Taxes	75,525	82,849	82,525
Licenses, Permits and Fees			
Business Licenses and Permits	2,200	4,321	2,310
Motor Vehicle Permit Fees	426,500	398,623	379,000
Other Licenses, Permits & Fees	15,480	17,813	15,850
From State			
Shared Revenue	222,595	222,595	222,595
Highway Block Grant	91,298	91,298	94,659
State & Federal Forest Land Reimbursement	380	379	380
Flood Control Reimbursement	5,600	13,144	5,600
Other (Police Grants/Rec. Land)		20,849	100
Charges for Services			
Income from Departments	82,026	80,542	89,768
Miscellaneous Revenues			
Sale of Municipal Property		826	
Interest on Investments	28,000	37,921	10,000
Other	66,000	68,140	62,800
Interfund Operating Transfers In			
Trust and Agency Funds	93,225	96,081	96,561
Other Financing Sources			
Proc. from Long Term Notes & Bonds	200,000	200,000	228,000
Fund Balance	<u>184,984</u>	<u>38,078</u>	<u>18,000</u>

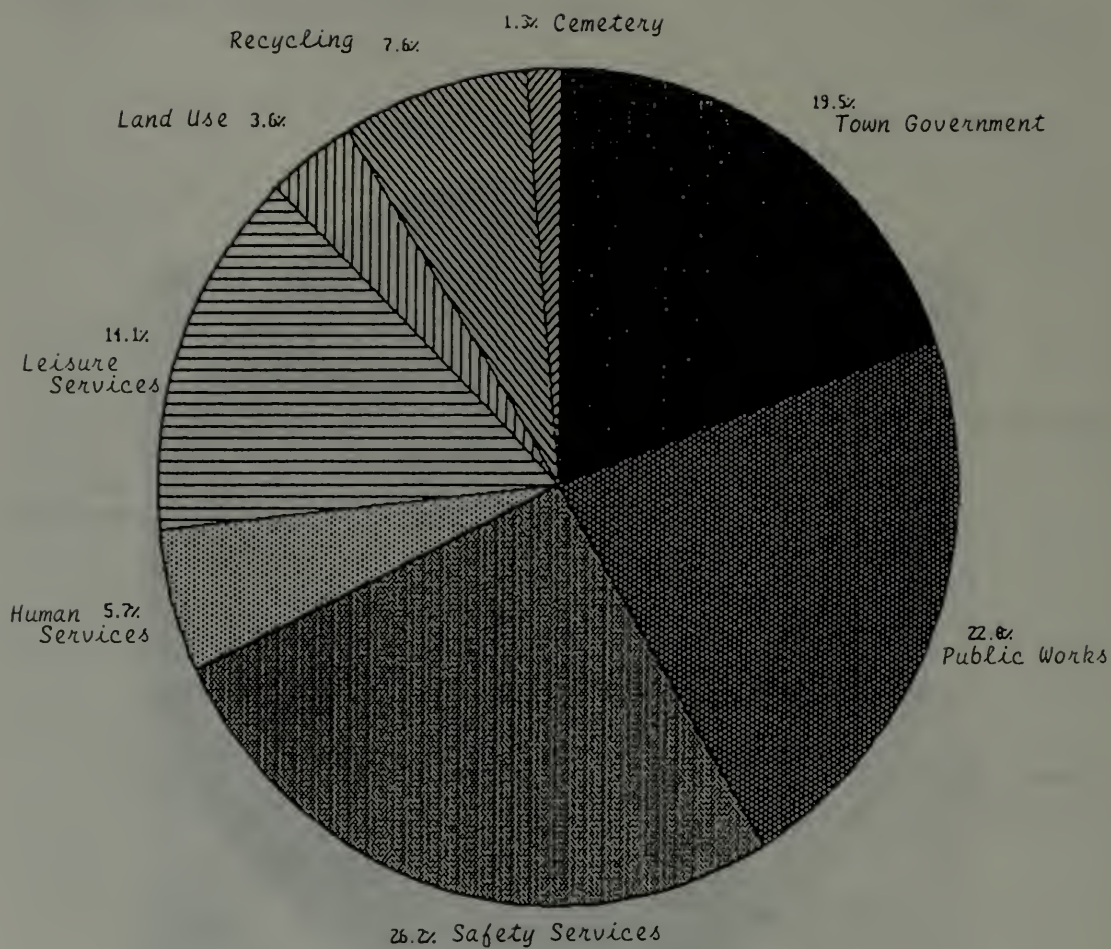
Total Revenues and Credits	1,571,813	1,533,933	1,389,148
Total Appropriations			3,954,081
Less: Amount of Estimated Revenues, Exclusive of Taxes			1,389,148
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			2,564,933



Unitarian Church



OPERATING BUDGET
By Line Items



OPERATING BUDGET

By Functions

1991-92 BUDGETS

TOWN OFFICE

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	91,238	92,227	112,036
Benefits	21,741	19,978	28,221
Maintenance	5,800	3,977	5,800
Rental	—0—	—0—	—0—
Utilities	100	93	100
Communication	14,100	13,545	14,300
Supplies	37,450	43,687	43,640
Insurance	160,700	160,614	161,900
Capital Outlay	—0—	723	7,030
Total Appropriation:	331,129	334,844	373,027

TOWN CLERK

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	23,670	20,979	26,411
Benefits	5,114	3,986	5,788
Maintenance	600	433	600
Rental	—0—	—0—	—0—
Utilities	—0—	—0—	—0—
Communication	1,425	1,165	2,000
Supplies	2,275	1,557	2,650
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	300
Total Appropriation:	33,084	28,120	37,749

TOWN HOUSE

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	16,821	16,133	17,937
Benefits	4,199	5,504	6,754
Maintenance	3,500	3,947	3,800
Rental	—0—	—0—	—0—
Utilities	15,939	12,284	13,259
Communication	—0—	—0—	—0—
Supplies	850	1,015	850
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	41,309	38,883	42,600
	(Anticipated Revenue)		1,800

MISCELLANEOUS

Account	Budget 1991	Act. Expended 1991	Requested 1992
Legal Fees	35,000	65,012	29,000
Street Lighting	42,512	40,839	38,000
Water Charge	24,050	24,050	24,050
Patriotic Purposes	1,200	1,095	1,200
Supervisors Checklist	3,107	2,009	3,282
Conservation Commission	1,000	962	1,000
Committee Expenses	1,000	1,265	—0—
Total Appropriation:	107,869	135,232	96,532

HIGHWAY SUMMER

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	102,865	102,646	109,608
Benefits	26,989	26,762	30,346
Maintenance	—0—	—0—	4,610
Rental	20,600	19,010	17,400
Utilities	—0—	—0—	—0—
Communication	130	70	130
Supplies	33,750	25,166	38,450
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	184,334	173,654	200,544

HIGHWAY WINTER

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	74,992	75,427	82,792
Benefits	21,735	19,317	22,105
Maintenance	5,000	3,192	5,000
Rental	35,550	21,366	75,550
Utilities	—0—	—0—	—0—
Communication	75	70	85
Supplies	39,500	39,873	43,364
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	176,852	159,245	228,896

PUBLIC WORKS SUMMARY

Account	Budget 1991	Act. Expended 1991	Requested 1992
Surface Treatment	99,400	85,143	93,780
Bridges & Culverts	3,500	4,060	2,000
Sidewalks	6,000	5,254	6,000
Trees	3,000	3,811	4,200
Total Appropriation:	111,900	98,268	105,980

GARAGE

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	—0—	3,295	28,522
Benefits	—0—	699	8,375
Maintenance	36,000	13,426	12,500
Rental	—0—	—0—	—0—
Utilities	29,088	21,710	28,135
Communication	2,200	2,444	2,300
Supplies	39,300	31,444	34,650
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	106,588	73,018	114,482

POLICE

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	360,537	370,914	397,786
Benefits	77,306	77,265	89,469
Maintenance	12,100	13,180	12,100
Rental	—0—	—0—	—0—
Utilities	16,800	7,346	12,550
Communication	21,500	23,354	20,350
Supplies	27,650	29,373	29,300
Insurance	—0—	—0—	—0—
Capital Outlay	7,000	7,090	5,000
Total Appropriation:	522,893	528,522	566,555
	(Anticipated Revenue)		9,800

FIRE

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	63,619	68,650	69,537
Benefits	9,665	9,365	10,156
Maintenance	33,850	36,675	33,225
Rental	—0—	—0—	—0—
Utilities	7,760	6,799	8,260
Communication	2,450	1,979	2,550
Supplies	7,790	7,472	8,865
Insurance	325	272	325
Capital Outlay	13,364	7,585	18,964
Total Appropriation:	138,823	138,797	151,882
	(Anticipated Revenue)		8,424

AMBULANCE

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	32,566	30,598	33,178
Benefits	4,089	3,711	4,203
Maintenance	2,950	5,244	3,820
Rental	—0—	—0—	—0—
Utilities	2,480	2,017	2,480
Communication	450	447	500
Supplies	5,150	6,279	7,150
Insurance	—0—	—0—	—0—
Capital Outlay	1,000	388	1,000
Total Appropriation:	48,685	48,684	52,331
	(Anticipated Revenue)		27,992

CEMETERY

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	1,500	1,500	1,500
Benefits	188	153	189
Maintenance	39,000	39,000	42,000
Rental	8,050	5,775	8,050
Utilities	122	121	350
Communication	100	44	75
Supplies	3,600	10,318	10,700
Insurance	—0—	—0—	—0—
Capital Outlay	500	3,857	1,962
Gross Budget:	53,060	60,768	64,826
Department Income	30,450	33,233	27,561
Total Appropriation:	22,610	27,535	37,265

LIBRARY

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	150,380	152,509	163,272
Benefits	42,004	40,128	46,283
Maintenance	5,900	5,672	6,450
Rental	2,500	1,336	2,500
Utilities	10,885	10,074	10,885
Communication	3,300	3,334	3,800
Supplies	7,500	7,645	8,075
Books	28,536	30,378	30,950
Capital Outlay	—0—	—0—	—0—
Gross Budget:	251,005	251,076	272,215
Department Income	52,675	52,748	59,000
Total Appropriation:	198,330	198,328	213,215

HUMAN SERVICES

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	3,965	3,965	4,205
Benefits	2,917	2,945	4,376
Communication	650	633	700
Travel & Education	570	537	600
Professional Services	355	—0—	375
Direct Relief	85,000	117,517	135,000
Supplies	200	290	200
Emergency Shelter	1,000	350	1,000
Senior Nutrition	3,500	3,500	3,500
Home Health Care	9,310	7,190	9,310
Family & Mental Health	5,112	5,112	5,112
Day Care Center	2,000	2,000	2,000
Citizen Advocate	200	200	200
Capital Outlay	—0—	—0—	100
Total Appropriation:	114,779	144,239	166,678

PARKS

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	—0—	—0—	—0—
Benefits	—0—	—0—	—0—
Maintenance	4,920	4,272	4,920
Rental	—0—	—0—	—0—
Utilities	—0—	—0—	—0—
Communication	—0—	—0—	—0—
Supplies	—0—	647	—0—
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	4,920	4,919	4,920

RECREATION

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	109,434	115,075	118,683
Benefits	27,594	25,245	27,556
Maintenance	18,393	18,394	19,600
Rental	1,281	1,281	2,808
Utilities	9,879	9,729	9,850
Communication	2,720	2,643	2,950
Supplies	11,935	11,769	12,080
Insurance	—0—	—0—	—0—
Capital Outlay	13,563	13,473	4,199
Total Appropriation:	194,799	197,609	197,726

RECYCLING

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	76,952	86,242	96,707
Benefits	23,785	23,342	27,446
Maintenance	2,000	1,929	2,100
Rental	80,150	65,239	72,050
Utilities	4,063	4,104	4,263
Communication	—0—	—0—	—0—
Supplies	23,340	19,100	21,840
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	210,290	199,956	224,406
	(Anticipated Revenue)		34,802

CODE OFFICE

Account	Budget 1991	Act. Expended 1991	Requested 1992
Salary	35,751	35,745	37,528
Benefits	11,312	10,836	11,689
Maintenance	500	487	500
Rental	—0—	—0—	—0—
Utilities	800	522	800
Communication	760	786	760
Supplies	750	647	750
Insurance	—0—	—0—	—0—
Capital Outlay	—0—	—0—	—0—
Total Appropriation:	49,873	49,023	52,027
	(Anticipated Revenue)		9,500

LAND USE BOARDS

Account	Budget 1991	Act. Expended 1991	Requested 1992
Local Planning	35,999	35,259	38,840
Board of Adjustment	7,490	9,436	9,500
Long Range Planning	4,700	4,818	6,700
Total Appropriation:	48,189	49,513	55,040
	(Anticipated Revenue)		7,000

LEHMAN & WILKINSON, P.C.
Certified Public Accountants

80 West Street • Post Office Box 624 • Keene, New Hampshire 03431 • 603/352-4500 • FAX 603/352-8558

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen of the
Town of Peterborough:

We have audited the general purpose financial statements (as indexed in the Table of Contents) of the Town of Peterborough as of and for the year ended December 31, 1991. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1.I. to the general purpose financial statements, the Town has reported General Fund property taxes uncollected 60 days after year end as a reservation of fund balance. Generally accepted accounting principles require that this amount be reported as deferred revenue. If the amount were reported in conformity with generally accepted accounting principles, the effect would be to increase 1991 General Fund revenue by \$72,229 and decrease ending fund balance by \$826,096.

In our opinion, except for the effects on the general purpose financial statements of the matter described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Peterborough as of December 31, 1991, and the results of its operations and the cash flows of its Proprietary Fund Types and Nonexpendable Trust Funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit has been made primarily for the purpose of forming an opinion on the basic general purpose financial statements taken as a whole. The supplementary information contained in Schedules 1 through 3 is presented for purposes of additional analysis and is not a required part of the basic general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic general purpose financial statements taken as a whole.

Keene, New Hampshire
February 4, 1992

Lehman & Wilkinson PC

TOWN OF
COMBINED BALANCE SHEET - ALL FUND
DECEMBER 31,

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
<u>ASSETS</u>		
Cash (Note 1.H.)	\$ 927,820	\$56,666
Taxes receivable - property (Note 1.I.)	999,911	-
- other	2,297	-
Tax liens	728,527	-
Accounts receivable	-	1,258
Due from other funds (Note 1.G.)	2,614	-
Investments, at cost (market \$1,407,004) (Notes 1.H. and 1.J.)	92,881	-
Inventory, at cost	-	-
Deposits held in escrow (Note 1.H.)	42,694	-
Property, plant and equipment, at cost (Notes 1.C. and 1.D.)	-	-
Accumulated depreciation (Note 1.D.)	-	-
Amount to be provided for retirement of general long-term debt (Note 2)	-	-
Total assets	<u>\$2,796,744</u>	<u>\$57,924</u>
<u>LIABILITIES AND FUND EQUITY</u>		
LIABILITIES:		
Accounts payable	\$ 64,149	\$3,054
Due to ConVal School District (Note 1.L.)	2,254,306	-
Accrued interest payable	-	-
Due to other funds (Note 1.G.)	-	4,283
Principal of deposits held in escrow (Note 1.H.)	42,694	-
Long-term debt (Note 2)	-	-
Total liabilities	<u>2,361,149</u>	<u>7,337</u>
CONTINGENT LIABILITIES (Note 7)		
FUND EQUITY:		
Contributed capital	-	-
Investment in general fixed assets	-	-
Retained earnings	-	-
Fund balances -		
Reserved for delinquent taxes (Note 1.I.)	826,096	-
Reserved for endowments (Note 3)	-	-
Unreserved:		
Designated for subsequent years' expenditures (Note 1.K.)	182,300	-
Undesignated (Notes 3 and 5)	(572,801)	50,587
Total fund equity	<u>435,595</u>	<u>50,587</u>
Total liabilities and fund equity	<u>\$2,796,744</u>	<u>\$57,924</u>

The accompanying notes to general purpose financial

PETERBOROUGH

TYPES AND ACCOUNT GROUPS

1991

Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Totals	
		General Fixed Assets	General Long-term Debt	(Memorandum Only) (Note 6)	
				1991	1990
Enterprise	Trust and Agency Funds				
\$ 434,568	\$ 449,144	\$ -	\$ -	\$ 1,868,198	\$ 1,853,793
-	-	-	-	999,911	990,248
-	-	-	-	2,297	2,288
-	-	-	-	728,527	491,669
76,693	-	-	-	77,951	70,546
-	-	-	-	2,614	4,228
-	774,867	-	-	867,748	1,208,425
22,996	-	-	-	22,996	22,932
-	1,500	-	-	44,194	42,436
8,263,243	-	5,326,397	-	13,589,640	13,390,480
(2,992,698)	-	-	-	(2,992,698)	(2,803,869)
-	-	-	297,500	297,500	301,000
\$ 5,804,802	\$1,225,511	\$5,326,397	\$297,500	\$15,508,878	\$15,574,176
\$ 12,022	\$ -	\$ -	\$ -	\$ 79,225	\$ 100,300
-	-	-	-	2,254,306	2,185,879
15,583	-	-	-	15,583	18,037
(1,669)	-	-	-	2,614	4,228
-	1,500	-	-	44,194	42,436
667,707	-	-	297,500	965,207	1,143,590
693,643	1,500	-	297,500	3,361,129	3,494,470
4,925,090	-	-	-	4,925,090	4,807,042
-	-	5,326,397	-	5,326,397	5,224,995
186,069	-	-	-	186,069	211,964
-	-	-	-	826,096	898,325
-	812,352	-	-	812,352	824,060
-	-	-	-	182,300	382,109
-	411,659	-	-	(110,555)	(268,789)
5,111,159	1,224,011	5,326,397	-	12,147,749	12,079,706
\$ 5,804,802	\$1,225,511	\$5,326,397	\$297,500	\$15,508,878	\$15,574,176

statements are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND (

BUDGET AND ACTUAL - GENERAL AND SPECIAL R

FOR THE YEAR ENDED DECEMBER 31

	General Fund			
	Budget (Note 1.F.)	Actual	Variance Favorable (Unfavorable)	Budget (Note 1.F.)
REVENUES:				
Property taxes (Note 1.I.)	\$7,531,755	\$7,533,367	\$ 1,612	\$ -
Other taxes and interest	76,000	155,155	79,155	-
Licenses and permits	442,450	417,188	(25,262)	-
Fines	2,500	1,324	(1,176)	-
Intergovernmental revenues	738,851	746,495	7,644	-
Miscellaneous revenues	341,150	482,878	141,728	19,887
Total revenues	<u>9,132,706</u>	<u>9,336,407</u>	<u>203,701</u>	<u>19,887</u>
EXPENDITURES:				
Current -				
General government	546,952	687,432	(140,480)	-
Public safety	710,401	713,812	(3,411)	-
Highways and streets	713,484	633,549	79,935	-
Sanitation	210,290	199,956	10,334	-
Health and welfare	114,779	144,237	(29,458)	-
Cemetery	-	-	-	53,060
Library	-	-	-	251,005
Recreation	199,719	202,531	(2,812)	-
Land use	98,062	98,534	(472)	-
County	693,075	693,075	-	-
School	5,015,507	5,015,507	-	-
Capital outlay	703,117	593,627	109,490	-
Debt service -				
Principal retirement	203,500	203,500	-	-
Interest	73,258	60,612	12,646	-
Total expenditures	<u>9,282,144</u>	<u>9,246,372</u>	<u>35,772</u>	<u>304,065</u>
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	<u>(149,438)</u>	<u>90,035</u>	<u>239,473</u>	<u>(284,178)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	4,331	4,331	-	284,178
Operating transfers out	(220,940)	(225,863)	(4,923)	-
Total other financing sources (uses)	<u>(216,609)</u>	<u>(221,532)</u>	<u>(4,923)</u>	<u>284,178</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(366,047)</u>	<u>(131,497)</u>	<u>234,550</u>	<u>-</u>
FUND BALANCES, January 1	<u>567,092</u>	<u>567,092</u>	<u>-</u>	<u>39,261</u>
FUND BALANCES, December 31	<u>\$ 201,045</u>	<u>\$ 435,595</u>	<u>\$234,550</u>	<u>\$ 39,261</u>

The accompanying notes to general purpose financial statements

HANGES IN FUND BALANCES -
VENUE FUND TYPES

, 1991

Special Revenue Funds			(Memorandum Only) (Note 6)	
Actual	Variance Favorable (Unfavorable)	Budget (Note 1.F.)	Actual	Totals Variance Favorable (Unfavorable)
\$ -	\$ -	\$7,531,755	\$7,533,367	\$ 1,612
-	-	76,000	155,155	79,155
-	-	442,450	417,188	(25,262)
-	-	2,500	1,324	(1,176)
-	-	738,851	746,495	7,644
<u>34,070</u>	<u>14,183</u>	<u>361,037</u>	<u>516,948</u>	<u>155,911</u>
<u>34,070</u>	<u>14,183</u>	<u>9,152,593</u>	<u>9,370,477</u>	<u>217,884</u>
-	-	546,952	687,432	(140,480)
-	-	710,401	713,812	(3,411)
-	-	713,484	633,549	79,935
-	-	210,290	199,956	10,334
-	-	114,779	144,237	(29,458)
60,769	(7,709)	53,060	60,769	(7,709)
251,076	(71)	251,005	251,076	(71)
-	-	199,719	202,531	(2,812)
-	-	98,062	98,534	(472)
-	-	693,075	693,075	-
-	-	5,015,507	5,015,507	-
-	-	703,117	593,627	109,490
-	-	203,500	203,500	-
-	-	73,258	60,612	12,646
<u>311,845</u>	<u>(7,780)</u>	<u>9,586,209</u>	<u>9,558,217</u>	<u>27,992</u>
(277,775)	6,403	(433,616)	(187,740)	245,876
289,101	4,923	288,509	293,432	4,923
-	-	(220,940)	(225,863)	(4,923)
<u>289,101</u>	<u>4,923</u>	<u>67,569</u>	<u>67,569</u>	<u>-</u>
11,326	11,326	(366,047)	(120,171)	245,876
<u>39,261</u>	<u>-</u>	<u>606,353</u>	<u>606,353</u>	<u>-</u>
\$ <u>50,587</u>	\$ <u>11,326</u>	\$ <u>240,306</u>	\$ <u>486,182</u>	\$ <u>245,876</u>

are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>Governmental Fund</u>		<u>Fiduciary</u>	<u>Totals</u>	
	<u>Types</u>		<u>Fund Type</u>	<u>(Memorandum Only)</u>	<u>(Note 6)</u>
	<u>General</u>	<u>Special</u>	<u>Expendable</u>	<u>1991</u>	<u>1990</u>
		<u>Revenue</u>	<u>Trust</u>		
			<u>(Note 4)</u>		
REVENUES:					
Property taxes (Note 1.I.)	\$7,533,367	\$ -	\$ -	\$7,533,367	\$7,533,367
Other taxes and interest	155,155	-	-	155,155	99,713
Licenses and permits	417,188	-	-	417,188	463,155
Fines	1,324	-	-	1,324	2,500
Intergovernmental revenues	746,495	-	-	746,495	822,558
Miscellaneous revenues	482,878	34,070	4,584	521,532	629,452
Total revenues	<u>9,336,407</u>	<u>34,070</u>	<u>4,584</u>	<u>9,375,061</u>	<u>9,263,454</u>
EXPENDITURES:					
Current -					
General government	687,432	-	-	687,432	542,894
Public safety	713,812	-	5,132	718,944	709,003
Highways and streets	633,549	-	-	633,549	668,601
Sanitation	199,956	-	-	199,956	211,370
Health and welfare	144,237	-	-	144,237	105,649
Cemetery	-	60,769	-	60,769	61,213
Library	-	251,076	-	251,076	238,156
Recreation	202,531	-	-	202,531	197,475
Land use	98,534	-	-	98,534	89,087
County	693,075	-	-	693,075	668,849
School	5,015,507	-	-	5,015,507	4,847,494
Capital outlay	593,627	-	-	593,627	406,268
Debt service -					
Principal retirement	203,500	-	-	203,500	286,000
Interest	60,612	-	-	60,612	50,080
Total expenditures	<u>9,246,372</u>	<u>311,845</u>	<u>5,132</u>	<u>9,563,349</u>	<u>9,082,139</u>
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES	<u>90,035</u>	<u>(277,775)</u>	<u>(548)</u>	<u>(188,288)</u>	<u>181,315</u>
OTHER FINANCING SOURCES (USES):					
Operating transfers in	4,331	289,101	-	293,432	278,548
Operating transfers out	<u>(225,863)</u>	<u>-</u>	<u>-</u>	<u>(225,863)</u>	<u>(212,996)</u>
Total other financing sources (uses)	<u>(221,532)</u>	<u>289,101</u>	<u>-</u>	<u>67,569</u>	<u>65,552</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(131,497)</u>	<u>11,326</u>	<u>(548)</u>	<u>(120,719)</u>	<u>246,867</u>
FUND BALANCES, January 1	<u>567,092</u>	<u>39,261</u>	<u>77,473</u>	<u>683,826</u>	<u>436,959</u>
FUND BALANCES, December 31	<u>\$ 435,595</u>	<u>\$ 50,587</u>	<u>\$76,925</u>	<u>\$ 563,107</u>	<u>\$ 683,826</u>

The accompanying notes to general purpose financial statements
are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/

FUND BALANCES - ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only) (Note 6)</u>	
	<u>Enterprise</u>	<u>Nonexpendable Trust (Note 3)</u>	<u>1991</u>	<u>1990</u>
OPERATING REVENUES:				
Charges for services	\$562,300	\$ -	\$ 595,619	\$ 595,619
Contributions	-	2,200	2,200	8,546
Gain (loss) on sale of securities	-	(4,146)	(4,146)	58,971
Investment income	-	97,460	97,460	103,704
Miscellaneous revenues	14,852	-	14,852	9,583
Total operating revenues	<u>577,152</u>	<u>95,514</u>	<u>672,666</u>	<u>776,423</u>
OPERATING EXPENSES:				
Salaries	136,100	-	136,100	126,337
Employee benefits	38,388	-	38,388	34,838
Maintenance	22,125	-	22,125	29,758
Utilities	83,727	-	83,727	81,922
Supplies	58,819	-	58,819	49,365
Insurance	7,100	-	7,100	6,500
Professional fees	25,898	-	25,898	13,596
Depreciation (Note 1.D.)	196,423	-	196,423	185,947
Miscellaneous	8,222	32,738	40,960	45,725
Total operating expenses	<u>576,802</u>	<u>32,738</u>	<u>609,540</u>	<u>573,988</u>
Operating income	<u>350</u>	<u>62,776</u>	<u>63,126</u>	<u>202,435</u>
NONOPERATING REVENUES (EXPENSES):				
Interest revenue	30,943	-	30,943	41,756
Interest expense	(57,188)	-	(57,188)	(64,993)
Bond repayment	-	-	-	(57,151)
Total nonoperating revenues (expenses)	<u>(26,245)</u>	<u>-</u>	<u>(26,245)</u>	<u>(80,388)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(25,895)	62,776	36,881	122,047
OPERATING TRANSFERS OUT	<u>-</u>	<u>(67,569)</u>	<u>(67,569)</u>	<u>(65,552)</u>
NET INCOME (LOSS)	(25,895)	(4,793)	(30,688)	56,495
RETAINED EARNINGS/FUND BALANCES, January 1	<u>211,964</u>	<u>1,151,879</u>	<u>1,363,843</u>	<u>1,307,348</u>
RETAINED EARNINGS/FUND BALANCES, December 31	<u>\$186,069</u>	<u>\$1,147,086</u>	<u>\$1,333,155</u>	<u>\$1,363,843</u>

The accompanying notes to general purpose financial statements
are an integral part of this statement.

TOWN OF PETERBOROUGH

COMBINED STATEMENT OF CASH FLOWS

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1991

	Proprietary Fund Types	Fiduciary Fund Type	Totals (Memorandum Only) (Note 6)	
	Enterprise	Nonexpendable Trust	1991	1990
CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	\$ 569,597	\$ -	\$ 640,337	\$ 640,337
Cash paid to suppliers	(254,195)	(34,408)	(288,603)	(240,075)
Cash paid to employees for services	(136,100)	-	(136,100)	(126,357)
Investment income received	-	97,460	97,460	103,704
Contributions	-	2,200	2,200	8,546
Gain (loss) on securities	-	(4,146)	(4,146)	58,971
Net cash provided by operating activities	179,302	61,106	240,408	445,126
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers out	-	(67,569)	(67,569)	(65,182)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(105,352)	-	(105,352)	(158,191)
Proceeds from long-term debt financing	-	-	-	6,060
Principal payments on long-term debt	(174,883)	-	(174,883)	(244,037)
Interest payments on long-term debt	(59,642)	-	(59,642)	(72,556)
Increase in contribution to aid in construction	118,048	-	118,048	128,561
Net cash provided by (used in) capital and related financing activities	(221,829)	-	(221,829)	(340,163)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income received	30,943	-	30,943	41,756
Investments purchased	-	(49,560)	(49,560)	(330,436)
Proceeds from investments sold	-	91,278	91,278	241,608
Net cash provided by (used in) investing activities	30,943	41,718	72,661	(47,072)
NET INCREASE (DECREASE) IN CASH	(11,584)	35,255	23,671	(7,291)
CASH, January 1	446,152	338,465	784,617	791,908
CASH, December 31	\$ 434,568	\$ 373,720	\$ 808,288	\$ 784,617
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income	\$ 350	\$ 62,776	\$ 63,126	\$ 202,435
Adjustments to reconcile operating income to net cash provided by operating activities -				
Depreciation	196,423	-	196,423	185,947
(Increase) decrease in the following assets:				
Accounts receivable	(7,555)	-	(7,555)	46,365
Inventory	(64)	-	(64)	3,852
Increase (decrease) in the following liabilities:				
Accounts payable	(7,274)	(1,670)	(8,944)	6,968
Due to other funds	(2,578)	-	(2,578)	(441)
Net cash provided by operating activities	\$ 179,302	\$ 61,106	\$ 240,408	\$ 445,126

The accompanying notes to general purpose financial statements are an integral part of this statement.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. Summary of significant accounting policies:

The Town of Peterborough, New Hampshire was incorporated as a Town in 1760. The Town operates under a Board of Selectmen form of government and provides the following services as authorized by its Charter: general administration, public works, human services and utility services.

Education services are provided by the ConVal School District, the accounts of which are not included in this report.

The Town's accounting policies conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting entity - Specific criteria are used in the determination of which funds are included in the general purpose financial statements of the Town and in the definition of the Town as a separate reporting entity from any other unit of government. These criteria are: (1) oversight responsibility, which addresses the extent of the governing authority of elected officials, (2) scope of public service, which addresses the type of services provided and the geographic service area, and (3) the existence of any special financing relationships which exist between the Town and any other entities.

B. Basis of presentation - The Town's accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the general purpose financial statements in this report, into three generic fund types and four broad fund categories as follows:

Governmental Fund Types - Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for through Governmental Funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. Summary of significant accounting policies (continued):

B. Basis of presentation (continued) -

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds of the Town consist of the Cemetery and Library Funds.

Proprietary Fund Types - Proprietary Funds are used to account for the Town's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The Town's Proprietary Fund Types consist of Enterprise Funds. The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise-where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Town's Enterprise Funds consist of the Water and Sewer Funds.

Fiduciary Fund Types - Trust and Agency Funds - Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Town's Fiduciary Fund Types:

Expendable Trust Funds - Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds. These include the Capital Reserve Funds for the Water, Sewer and Ambulance Departments of the Town (see Note 4).

Nonexpendable Trust Funds - Nonexpendable Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. These include Common Trusts A, B, C, D, E, F and G, Library Trust, Albert W. Noone Trust and Arthur N. Daniels Trusts (see Note 3).

C. Account Groups - Account Groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. Summary of significant accounting policies (continued):

C. Account Groups (continued):

General Fixed Assets Account Group - General Fixed Assets Account Group was established to account for all fixed assets of the Town, other than those accounted for in the Proprietary Funds or those categorized as infrastructure. Public domain infrastructure assets, including roads, bridges, curbs and gutters, streets and sidewalks, drainage and lighting systems, are not capitalized. No depreciation has been provided on general fixed assets.

The Town instituted general fixed assets accounting as of December 31, 1979. However, since historical cost records were not readily available as of December 31, 1979, the assets were stated on the following basis:

Land - Independent appraisal in 1974 increased by 41% to reflect current values.

Buildings - Independent appraisal in 1973 increased by 58% by insurance company to reflect current replacement cost. Assets acquired subsequent to the appraisal were shown at estimated cost, plus a percentage, to reflect current replacement cost.

Furniture, fixtures and equipment - Estimated current values.

Vehicles - Estimated original cost.

Acquisitions subsequent to 1979 have been recorded at cost.

A summary of changes in general fixed assets is as follows:

	Balance December 31, 1990	Additions	Deletions	Balance December 31, 1991
Land	\$ 833,768	\$ -	\$ -	\$ 833,768
Buildings	2,404,931	-	-	2,404,931
Furniture, fixtures and equipment	579,813	36,874	-	616,687
Vehicles	<u>1,406,483</u>	<u>87,528</u>	<u>23,000</u>	<u>1,471,011</u>
	<u>\$5,224,995</u>	<u>\$124,402</u>	<u>\$23,000</u>	<u>\$5,326,397</u>

General Long-term Debt Account Group - General Long-term Debt Account Group is established to account for all long-term debt of the Town except that which is accounted for in the Proprietary Funds.

D. Property, plant and equipment - Fixed assets in the Proprietary Funds are stated at cost. Depreciation has been provided over the estimated useful lives using the straight-line method. The cost and estimated useful lives are as follows:

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. Summary of significant accounting policies (continued):

D. Property, plant and equipment (continued) -

	<u>Cost</u>	<u>Years</u>
Water -		
Wells and pumping stations	\$ 475,186	10 - 35
Purification plant and equipment	57,908	5 - 50
Storage tanks and distribution mains	2,160,246	5 - 75
Service entrances and meters	107,860	7 - 25
Hydrants	41,857	35 - 50
Other equipment	126,956	3 - 7
Land and roads	<u>43,941</u>	
	<u>\$3,013,954</u>	
Sewer -		
Mains	\$3,959,650	35 - 50
Treatment plant and pumping station	1,227,020	15 - 30
Equipment	<u>62,619</u>	3 - 5
	<u>\$5,249,289</u>	

Depreciation of all exhaustible fixed assets used by Proprietary Funds is charged as an expense against their operations. Accumulated depreciation is reported on the Proprietary Funds balance sheets.

E. Basis of accounting - The modified accrual basis of accounting is followed by the Governmental Fund Types and Expendable Trust Funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash, except for measurable and available revenues of a material amount not received as of December 31. The term available is limited to collections within 60 days of year end. The amount uncollected within that time period is accounted for as a reservation of fund balance (see Note 1.I.). Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures when purchased.
- b. Prepaid expenses are not normally recorded.

All Proprietary Fund Types and Nonexpendable Trust Funds are accounted for using the accrual basis of accounting except that unbilled usage of water and sewer is not normally recorded. Water and sewer charges are billed quarterly based upon metered water consumption. The service area is divided into three sectors. Meters are read and billed in one sector per month. Unbilled usage, estimated to approximate \$55,000, is not recorded until meter readings are completed.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. Summary of significant accounting policies (continued):

F. Budget - The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The selectmen may transfer funds between operating categories as they deem necessary.

G. Interfund transactions - During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying Governmental and Fiduciary Funds financial statements reflect such transactions as transfers.

H. Deposits - As of December 31, 1991, the carrying amount of the Town's deposits was \$2,005,273 and the bank balance was \$1,943,109. Of the bank balance, \$1,043,143 was covered by federal depository insurance or by collateral held in the pledging bank's trust department in the Town's name and \$899,966 was uninsured and uncollateralized. Cash balances as of the calendar year end tend to be inflated above normal due to the year end peak of property tax collections. During the normal operating cycle, it is the Town's policy to maintain an average daily collected balance available between \$50,000 and \$200,000. Excess funds are invested in repurchase agreements which are collateralized.

I. Property taxes - All property taxes are accounted for in the General Fund. The Town levies its property taxes as of June 1 and November 1 on the assessed value as of the prior April 15, for all real property, with certain exceptions.

Property taxes are due and payable as of July 1 and December 1.

Prior to 1988, as prescribed by law, the tax collector sold at tax sale all uncollected property taxes in May of the following year after taxes were due, where applicable. The purchaser at tax sale had a priority tax lien on these properties and interest accrued at 18% per annum. Delinquent taxpayers redeemed property from tax sale purchasers. Property was sold to the party who accepted a lien for the least undivided interest in the property for payment of taxes and related costs due. If property was not redeemed within the three-year redemption period, the property was tax-deeded to the lienholder.

In March 1988, the Town voted to adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure. These statutes provide that tax sales to private individuals for nonpayment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. Summary of significant accounting policies (continued):

Annually, the Town establishes an amount for abatements, discounts and refunds of property tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under the classification of general government in the general purpose financial statements.

Uncollected taxes - Property taxes remaining uncollected 60 days after year end are reported as a reservation of fund balance. Generally accepted accounting principles require these be reported as deferred revenue.

J. Investments - Investments are stated at cost.

Investments are composed of the following as of December 31, 1991:

	<u>Carrying Value</u>	<u>Market</u>
General Fund -		
Time Deposits	\$ <u>92,881</u>	\$ <u>92,881</u>
 Fiduciary Fund Types -		
Trust and Agency Funds:		
Corporate Stocks	407,268	859,673
Corporate Bonds	156,029	212,353
United States Government Security		
Notes	132,009	143,372
Municipal Bonds	<u>79,561</u>	<u>98,725</u>
	<u>774,867</u>	<u>1,314,123</u>
	<u>\$867,748</u>	<u>\$1,407,004</u>

K. Continuing appropriations - Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations for that year. At year end, continuing appropriations are reported as a component of fund balance and are detailed as follows:

Hydro-geological examination	\$ 507
Town House Cupola Windows	7,285
Police Grants	2,192
Town House renovations	1,500
Fuel tank replacement	19,031
Landfill closure	48,789
Highway subsidy	2,770
Tub grinder	226
Balefill closure	<u>100,000</u>
	<u>\$182,300</u>

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. Summary of significant accounting policies (continued):

L. Taxes collected for others - The Town collects taxes for ConVal Regional School District and Hillsborough County which are remitted to them as required by law.

M. Defined benefit pension plan - All full-time employees of the Town participate, as a condition of employment, in the statewide New Hampshire Retirement System ("System"), a multiple-employer public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1991 was approximately \$1,070,200 of the Town's total payroll of approximately \$1,223,400.

Employees who retire at or after age 60 with 10 years of credited service (45 with 20 years for police and fire) are entitled to a retirement benefit, payable monthly for life, equal to 1/60 (1/66 police and fire) of their final average salary for each year of credited service. Final average salary is the employee's average salary over the last three years of credited service. Benefits vest fully on reaching 10 years of service. Vested employees may retire at or after age 50 (police and fire at 45) and receive reduced retirement benefits. The System also provides death and disability benefits. Benefits are established by State statute.

Covered employees are required by State statute to contribute 5.0% (police and fire 9.3%) of their salary to the System. The Town is required by the same statute to contribute matching amounts (65% match for police and fire with the State matching the remaining 35%) necessary to pay benefits when due. The contribution requirement for the plan year ended June 30, 1991 was \$101,606 which consisted of \$37,391 from the Town and \$64,215 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The System does not measure separately assets and pension benefit obligation for individual employers. The pension benefit obligation as of June 30, 1991 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,676,309,803. The System's net assets available for benefits on that date (valued at market) were estimated to be \$1,467,161,217.

Ten-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1990 comprehensive annual financial report.

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

1. Summary of significant accounting policies (continued):

N. Compensated absences - Employee vacation time must be taken within the current calendar year or it is forfeited unless management has approved a carryover. Employee sick leave accumulates up to a maximum number of days but it does not vest with the employee.

2. Long-term debt:

General - General long-term debt consisted of the following as of December 31, 1991:

<u>General obligation note</u> - 7.85% unsecured note, for ladder truck acquisition, due in annual installments of \$97,500, plus interest, through 1992	\$ 97,500
--	-----------

<u>General obligation note</u> - 6.5% unsecured note, for capital improvements - Pine Hill Cemetery, due in annual installments of \$100,000, plus interest, through 1993	<u>200,000</u>
---	----------------

\$297,500

Maturities for general long-term debt in subsequent fiscal years from December 31, 1991 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$197,500	\$14,150	\$211,650
1993	<u>100,000</u>	<u>6,500</u>	<u>106,500</u>
	<u>\$297,500</u>	<u>\$20,650</u>	<u>\$318,150</u>

A summary of changes in general long-term debt is as follows:

	<u>Balance December 31, 1990</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 1991</u>
7.5% General obligation note	\$106,000	\$ -	\$106,000	\$ -
7.85% General obligation note	195,000	-	97,500	97,500
6.5% General obligation note	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
	<u>\$301,000</u>	<u>\$200,000</u>	<u>\$203,500</u>	<u>\$297,500</u>

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

2. Long-term debt (continued):

Water - Notes payable to banks as of December 31, 1991, all for guaranteed main line extensions, consisted of:

4.25% note, payable in annual installments of \$900, plus interest, through 1992	\$ 897
5% note, payable in annual installments of \$17,500, plus interest, through 1997	105,000
6% note, payable in annual installments of \$866, plus interest, through 1998	6,052
6.5% note, payable in annual installments of \$787, plus interest, through 2006	3,772
6.5% note, payable in annual installments of \$3,905, plus interest, through 2006	58,470
7% note, payable in annual installments of \$833, plus interest, through 2007	13,328
7% note, payable in annual installments of \$284, plus interest, through 2007	4,175
8% note, payable in annual installments of \$898, plus interest, through 2009	<u>16,158</u>
	<u>\$207,852</u>

Sewer - Notes payable to banks as of December 31, 1991, all for guaranteed main line extensions, consisted of:

4.25% note, payable in annual installments of \$800, plus interest, through 1992	\$ 800
4.5% note, payable in annual installments of \$1,700, plus interest, through 1992	1,689
5.5% note, payable in annual installments of \$265, plus interest, through 1994	795
7.9% note, payable in annual installments of \$1,478, plus interest, through 1994	4,433
6% note, payable in annual installments of \$1,750, plus interest, through 1995	7,000

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

2. Long-term debt (continued):

5.5% note, payable in annual installments of \$640, plus interest, through 1996	3,189
7.5% note, payable in annual installments of \$739, plus interest, through 1996	3,692
6% note, payable in annual installments of \$583, plus interest, through 1997	3,485
7.5% note, payable in annual installments of \$1,059, plus interest, through 2000	8,603
8% note, payable in annual installments of \$536, plus interest, through 2006	8,042
7% note, payable in quarterly installments of \$713, plus interest, through 2007	34,971
7% note, payable in annual installments of \$833, plus interest, through 2007	13,328
7% note, payable in annual installments of \$4,674, plus interest, through 2007	75,944
7.5% note, payable in annual installments of \$1,248, including interest, through 2008	22,974
8% note, payable in annual installments of \$2,126, plus interest, through 2009	38,266
8% note, payable in annual installments of \$8,523, plus interest, through 2009	153,189
8% note, payable in annual installments of \$3,616, plus interest, through 2009	65,080
8% note, payable in annual installments of \$799, plus interest, through 2009	14,375
	<u>459,855</u>
	667,707
Less- Current portion	<u>59,958</u>
	<u>\$607,749</u>

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

2. Long-term debt (continued):

Maturities for Water and Sewer long-term debt in subsequent fiscal years from December 31, 1991 are as follows:

1992	\$ 59,958
1993	56,572
1994	56,572
1995	54,829
1996	53,066
Later years	<u>386,710</u>
	<u>\$667,707</u>

3. Nonexpendable Trust Funds:

The principal amounts of all Nonexpendable Trust Funds are restricted, either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances as of December 31, 1991 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Common Trust A	\$ 44,083	\$106,248	\$150,331
Common Trust B	38,888	69,355	108,243
Common Trust C	7,697	7,606	15,303
Common Trust D	61,724	33,159	94,883
Common Trust E	63,148	968	64,116
Common Trust F	85,497	10,284	95,781
Common Trust G	5,000	156	5,156
Library Trust	309,569	11,310	320,879
Albert W. Noone Trust	-	19,985	19,985
Arthur N. Daniels Trusts	<u>196,746</u>	<u>75,663</u>	<u>272,409</u>
	<u>\$812,352</u>	<u>\$334,734</u>	<u>\$1,147,086</u>

4. Expendable Trust Funds:

Expendable Trust Funds (capital reserve funds) as of December 31, 1991 were:

Water	\$41,281
Sewer	28,983
Ambulance	<u>6,661</u>
	<u>\$76,925</u>

TOWN OF PETERBOROUGH

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1991

5. Special Revenue Funds balance:

Special Revenue Funds balance as of December 31, 1991 consisted of:

Library Fund	\$ 5,909
Cemetery Fund	<u>44,678</u>
	<u>\$50,587</u>

6. "Memorandum Only" total columns:

Included on the general purpose financial statements are total columns captioned "Memorandum Only" to indicate that they are presented only for informational purposes. Adjustments to eliminate interfund transactions have not been recorded in arriving at such amounts and the memorandum totals are not intended to fairly present the financial position or results of operations of the Town taken as a whole.

Additionally, the 1990 totals presented in the "Memorandum Only" columns are included to provide a summarized comparison with comparable 1991 amounts and are not intended to present all information necessary for a fair presentation of financial position and results of operations in accordance with generally accepted accounting principles.

7. Contingent liabilities:

The Town has been named as defendant in several legal actions which are being contested and are expected to be covered by liability insurance should monetary damages result. Town officials have also been apprised of potential liability for clean-up costs associated with certain hazardous waste sites. As of the date of this report, the Town is a third party defendant in litigation concerning one of the sites. The possibility exists of significant future costs should the Town be found liable for these sites.

TOWN OF PETERBOROUGH

SCHEDULE 1

PROPRIETARY FUNDS

BALANCE SHEET - DECEMBER 31, 1991

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Total</u>
<u>ASSETS</u>			
CURRENT ASSETS:			
Cash	\$ 191,081	\$ 243,487	\$ 434,568
Accounts receivable	47,380	29,313	76,693
Inventory, at cost	22,996	-	22,996
Total current assets	<u>261,457</u>	<u>272,800</u>	<u>534,257</u>
PROPERTY, PLANT AND EQUIPMENT,			
at cost	3,013,954	5,249,289	8,263,243
Less- Accumulated depreciation	<u>1,091,683</u>	<u>1,901,015</u>	<u>2,992,698</u>
	<u>1,922,271</u>	<u>3,348,274</u>	<u>5,270,545</u>
	<u>\$2,183,728</u>	<u>\$ 3,621,074</u>	<u>\$ 5,804,802</u>
<u>LIABILITIES AND FUND EQUITY</u>			
CURRENT LIABILITIES:			
Accounts payable	\$ 8,280	\$ 3,742	\$ 12,022
Accrued interest payable	5,679	9,904	15,583
Due to other funds	(830)	(839)	1,669
Current portion of long-term debt	<u>25,751</u>	<u>34,207</u>	<u>59,958</u>
Total current liabilities	<u>38,880</u>	<u>47,014</u>	<u>85,894</u>
LONG-TERM DEBT, less current portion			
shown above	<u>182,101</u>	<u>425,648</u>	<u>607,749</u>
FUND EQUITY:			
Contributed capital	472,060	4,453,030	4,925,090
Retained earnings (deficit)	<u>1,490,687</u>	<u>(1,304,618)</u>	<u>186,069</u>
	<u>1,962,747</u>	<u>3,148,412</u>	<u>5,111,159</u>
	<u>\$2,183,728</u>	<u>\$ 3,621,074</u>	<u>\$ 5,804,802</u>

TOWN OF PETERBOROUGH

SCHEDULE 2

PROPRIETARY FUNDSREVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Total</u>
OPERATING REVENUES:			
Charges for services	\$ 436,361	\$ 125,939	\$ 562,300
Miscellaneous revenues	<u>3,869</u>	<u>10,983</u>	<u>14,852</u>
Total operating revenues	<u>440,230</u>	<u>136,922</u>	<u>577,152</u>
OPERATING EXPENSES:			
Salaries	69,643	66,457	136,100
Employee benefits	18,044	20,344	38,388
Maintenance	15,457	6,668	22,125
Utilities	60,085	23,642	83,727
Supplies	44,786	14,033	58,819
Insurance	4,600	2,500	7,100
Professional fees	-	25,898	25,898
Miscellaneous	<u>3,748</u>	<u>4,474</u>	<u>8,222</u>
Total operating expenses	<u>216,363</u>	<u>164,016</u>	<u>380,379</u>
Operating income (loss) before depreciation	223,867	(27,094)	196,773
DEPRECIATION	<u>68,171</u>	<u>128,252</u>	<u>196,423</u>
Operating income (loss)	<u>155,696</u>	<u>(155,346)</u>	<u>350</u>
NONOPERATING REVENUES (EXPENSES):			
Interest revenue	11,254	19,689	30,943
Interest expense	<u>(19,672)</u>	<u>(37,516)</u>	<u>57,188</u>
Total nonoperating revenues (expenses)	<u>(8,418)</u>	<u>(17,827)</u>	<u>26,245</u>
NET INCOME (LOSS)	147,278	(173,173)	25,895
RETAINED EARNINGS (DEFICIT)			
January 1	<u>1,343,409</u>	<u>(1,131,445)</u>	<u>211,964</u>
RETAINED EARNINGS (DEFICIT)			
December 31	<u>\$1,490,687</u>	<u>\$(1,304,618)</u>	<u>\$ 186,069</u>

PROPRIETARY FUNDSCASH FLOWSFOR THE YEAR ENDED DECEMBER 31, 1991

	<u>Water Department</u>	<u>Sewer Department</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 435,851.	\$ 133,746	\$ 569,597
Cash paid to suppliers	(151,169)	(103,026)	(254,195)
Cash paid to employees for services	(69,643)	(66,457)	(136,100)
Net cash provided by (used in) operating activities	<u>215,039</u>	<u>(35,737)</u>	<u>179,302</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition of capital assets	(59,116)	(46,236)	(105,352)
Principal payments on long-term debt	(121,820)	(53,063)	(174,883)
Interest payments on long-term debt	(21,113)	(38,529)	(59,642)
Increase in contribution to aid in construction	<u>22,903</u>	<u>95,145</u>	<u>118,048</u>
Net cash used in capital and related financing activities	<u>(179,146)</u>	<u>(42,683)</u>	<u>(221,829)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income received	<u>11,254</u>	<u>19,689</u>	<u>30,943</u>
NET INCREASE (DECREASE) IN CASH	47,147	(58,731)	(11,584)
CASH, January 1	<u>143,934</u>	<u>302,218</u>	<u>446,152</u>
CASH, December 31	<u>\$ 191,081</u>	<u>\$ 243,487</u>	<u>\$ 434,568</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	\$ 155,696	\$ (155,346)	\$ 350
Adjustments to reconcile operating income (loss) to net cash provided by operating activities -			
Depreciation	68,171	128,252	196,423
(Increase) decrease in the following assets:			
Accounts receivable	(4,379)	(3,176)	(7,555)
Inventory	(64)	-	(64)
Increase (decrease) in the following liabilities:			
Accounts payable	(3,068)	(4,206)	(7,274)
Due to other funds	<u>(1,317)</u>	<u>(1,261)</u>	<u>(2,578)</u>
Net cash provided by (used in) activities	<u>\$ 215,039</u>	<u>\$ (35,737)</u>	<u>\$ 179,302</u>

TOWN TREASURER'S REPORT
December 31, 1991

Cash on Deposit—January 1, 1991		\$940,970.05
Receipts:		
Tax Anticipation		2,150,000.00
Selectmen		2,425,013.91
Ronald D. Christian—Tax Collector		
Property Taxes (Current)	\$6,535,493.04	
Interest on Property Taxes	12,096.15	
Tax Lien Costs	535.00	
Property Taxes (Prior Years)	809,547.84	
Interest on Redeemed Taxes	86,948.35	
Redemption Costs	4,348.66	
Property Tax Liens	593,620.11	
Interest	45,068.00	
Costs	5,207.50	
Current Use Release Tax	525.00	
Interest, Fees & Costs	38.41	
Yield Tax	4,367.91	
Interest	37.56	
Yield Tax Liens	1,391.56	
Interest & Costs	254.99	
Hunting & Fishing Licenses	3,334.75	
Decal Fees	1,056.00	
Boat Fees	26.00	
Check Fines	45.00	8,103,941.83
Stuart F. Hobson—Town Clerk		
Motor Vehicle Registrations	396,959.19	
Motor Vehicle Titles	1,752.00	
Vital Statistics	8,144.75	
Marriage Licenses	2,043.00	
Dog Licenses	1,856.50	
Election Filing Fees	7.00	
UCC Filing Fees	3,694.37	
Misc. Income	649.00	
Check Fines	135.00	415,240.81
Total Receipts:		\$14,035,166.60
Expenditures, per Selectmen		<u>-\$13,107,446.58</u>
Cash on Deposit—December 31, 1991		\$ 927,720.02

Respectfully Submitted,
Kenneth A. Christian
Town Treasurer

**WATER DEPARTMENT
OUTSTANDING BONDS AND NOTES
December 31, 1991**

<i>1972 Water Note 4½% 20 years</i>	
Original Amount	\$18,000.00
PIDC Industrial Park Guaranteed Main Line Ext., N. Peterborough, \$900 to be paid each year, plus interest.	
Balance Due	896.66
<i>1977 Water Construction Bonds 5% 20 years</i>	
Original Amount	350,000.00
\$17,500 to be paid each year, plus interest, So- Called High System and water tank.	
Balance Due	105,000.00
<i>1978 Water Note 5% 20 years</i>	
Original Amount	17,324.00
The Common Guaranteed Main Line Ext., Old Street Rd., \$866.20 to be paid each year, plus in- terest.	
Balance Due	6,052.03
<i>1986 Water Note 7½% 10 years</i>	
Original Amount	5,688.00
Poplar Associates Inc.—Rte. 202 North, \$568.80 to be paid each year, plus interest.	
Balance Due	00
<i>1986 Water Note 6½% 20 years</i> with review after 5 years.	
Original Amount	78,090.00
Scott Mitchell Rd., \$3,904.50 to be paid each year, plus interest.	
Balance Due	58,470.16
<i>1986 Water Note 6½% 20 years</i> with review after 5 years.	
Original Amount	15,745.00
North Peterborough Investment Corp., Sand Hill Rd., \$787.25 to be paid each year, plus interest.	
Balance Due	3,771.90
<i>1987 Water Note 7% 20 years</i> with review after 5 years.	
Original Amount	16,660.00
Rte. 202 South—Han-Sul, \$833.00 to be paid each year, plus interest.	
Balance Due	13,328.00

<i>1987 Water Note 7% 20 years</i> with review after 5 years.	
Original Amount	13,000.00
North Peterborough Investment Corp., Gray Hill Rd., \$650.00 to be paid each year, plus interest.	
Balance Due	4,174.77
<i>1989 Water Note 5% 20 years</i> with review after 5 years.	
Original Amount	17,954.00
Union St.—Hanson, \$897.70 to be paid each year, plus interest.	
Balance Due	16,158.60
<i>1989 Water Note 7¾%</i>	
Original Amount	180,000.00
\$90,000 due each year to 1991, plus interest.	
Balance Due	00



Noone Falls

**SEWER DEPARTMENT
OUTSTANDING BONDS AND NOTES
December 31, 1991**

<i>1972 Sewer Note 4½% 20 years</i>	
Original Amount	\$34,000.00
PIDC Industrial Park, Guaranteed Main Line Ext., \$1,700 to be paid off every year, plus interest.	
Balance Due	1,688.70
<i>1972 Sewer Note 4½% 20 years</i>	
Original Amount	16,000.00
South Peterborough, Guaranteed Main Line Ext., \$800 to be paid each year, plus interest.	
Balance Due	800.00
<i>1974 Sewer Note 5½% 20 years</i>	
Original Amount	5,300.00
PIDC N. Peterborough, Guaranteed Main Line Ext., \$265 to be paid each year, plus interest.	
Balance Due	795.00
<i>1975 Sewer Note 6% 20 years</i>	
Original Amount	35,000.00
MacDowell Colony Guaranteed Main Line Ext., \$1,750 to be paid each year, plus interest.	
Balance Due	7,000.00
<i>1976 Sewer Note 5½% 20 years</i>	
Original Amount	12,800.00
Hancock Homes, Inc. Guaranteed Main Line Ext., \$640 to be paid each year, plus interest.	
Balance Due	3,188.92
<i>1977 Sewer Note 6% 20 years</i>	
Original Amount	11,658.00
73 Magazine Inc. Guaranteed Main Line Ext., \$582.90 to be paid each year, plus interest.	
Balance Due	3,485.45
<i>1979 Sewer Note 6½% 20 years</i>	
Original Amount	22,015.00
Mercer Avenue Guaranteed Main Line Ext., \$978.45 to be paid each year, plus interest.	
Balance Due	00

<i>1980 Sewer Note 7½% 20 years</i>	
Original Amount	27,300.00
Keenan Drive Guaranteed Main Line Ext., \$1,365 to be paid each year, plus interest.	
Balance Due	8,603.18
<i>1986 Sewer Note 8% 20 years</i>	
Original Amount	10,728.00
Korpi South Peterborough Guaranteed Main Line Ext., \$536.40 to be paid each year, plus interest.	
Balance Due	8,041.54
<i>1986 Sewer Note 6½% 5 years</i>	
Original Amount	7,143.00
Goyette Drive Whiton Guaranteed Main Line Ext., \$1,428.60 to be paid each year, plus interest.	
Balance Due	00
<i>1986 Sewer Note 7½% 10 years</i>	
Original Amount	7,390.00
Taylor Rd., Guaranteed Main Line Ext., \$739.00 to be paid each year, plus interest.	
Balance Due	3,692.28
<i>1987 Sewer Note 7% 20 years</i> with review after 5 years.	
Original Amount	57,000.00
Old Dublin Rd., Guaranteed Main Line Ext., \$712.50 to be paid each quarter, plus interest.	
Balance Due	34,970.45
<i>1987 Sewer Note 7% 20 years</i>	
Original Amount	16,660.00
Han-Sul S. Peterborough Guaranteed Main Line Ext., \$833.00 to be paid each year, plus interest.	
Balance Due	13,328.00
<i>1987 Sewer Note 7% 20 years</i> with review after 5 years.	
Original Amount	93,470.00
The Willows, Wilton Rd., Guaranteed Main Line Ext., \$1,168.38 to be paid each quarter, plus interest.	
Balance Due	75,944.30
<i>1988 Sewer Note 7½% 20 years</i> with review after 5 years.	
Original Amount	24,965.00
Hunt Rd. Guaranteed Main Line Ext., \$2,419.88 (Principal and Interest) due each year.	
Balance Due	22,973.97

<i>1989 Sewer Note 8% 20 years</i>	
with review after 5 years	
Original Amount	278,982.00
Cheney Ave. Guaranteed Main Line Ext., \$8,750.70	
due each year, plus interest.	
Balance Due	153,188.94
<i>1989 Sewer Note 8% 20 years</i>	
with review after 5 years.	
Original Amount	42,518.00
Hanson Union St., Guaranteed Main Line Ext.,	
\$2,125.90 due each year, plus interest.	
Balance Due	38,266.20
<i>1989 Sewer Note 8% 20 years</i>	
with review after 5 years.	
Original Amount	110,400.00
East Hill Rd. Guaranteed Main Line Ext., \$4,086.00	
due each year, plus interest.	
Balance Due	65,079.93
<i>1989 Sewer Note 8% 20 years</i>	
with review after 5 years.	
Original Amount	21,300.00
Kaufmann Dr. Guaranteed Main Line Ext., \$798.61	
due each year, plus interest.	
Balance Due	14,374.95
<i>1989 Sewer Note 7.9% 5 years</i>	
Original Amount	7,388.00
Keenan Guaranteed Main Line Ext., Old Jaffrey	
Rd., \$1,477.60 due each year, plus interest.	
Balance Due	4,432.80
<i>1990 Sewer Note 8.35% 10 years</i>	
with review after 5 years.	
Original Amount	6,060.00
Ames Court Guaranteed Main Line Ext., \$303.00	
due each year, plus interest.	
Balance Due	00

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED FOR 1991

GENERAL GOVERNMENT

Town officers' salaries & expenses	\$365,213
Election & Registration expenses	3,107
Cemeteries	253,060
Town House & Cupola Windows	48,609
Planning and Zoning	48,189
Legal Expenses & Technical Services	95,000

PUBLIC SAFETY

Police Department & cruiser	539,893
Fire Department	138,823
Code Enforcement	49,873

HIGHWAYS, STREET, BRIDGES

Town Maintenance & subsidy	452,484
General Highway Dept. Expenses & truck	263,488
Street Lighting	42,512

SANITATION

Recycling, Balefill Closure, Grinder	337,034
--------------------------------------	---------

HEALTH

Ambulance	48,685
-----------	--------

WELFARE

Human Services	114,779
----------------	---------

CULTURE AND RECREATION

Library	251,005
Parks and Recreation & tractor	209,819
Patriotic Purposes	1,200
Conservation Commission	1,000

DEBT SERVICE

Principal of Long-Term Bonds & Notes	203,500
Interest Expense—Long-Term Bonds & Notes	23,258
Interest Expense—Tax Anticipation Notes	50,000

MISCELLANEOUS

Town Water Charge	24,050
-------------------	--------

TOTAL APPROPRIATIONS

3,564,581

SOURCES OF REVENUE

TAXES

Yield Taxes	\$12,000
Interest & Penalties on Taxes	86,000
Land Use Change Tax	1,000

INTERGOVERNMENTAL REVENUES—STATE

Shared Revenue—Block Grant (Town Share)	222,595
Highway Block Grant	94,226
State-Federal Forest/Recreation Land/Flood Land	4,248
In Lieu of Taxes, Land Entitlements	75,525

LICENSES AND PERMITS

Motor Vehicle Permit Fees	426,500
Dog Licenses	1,500
Business Licenses, Permits and Filing Fees	15,760

CHARGES FOR SERVICES

Income from Departments	83,176
Rent of Town Property	3,500

MISCELLANEOUS REVENUES

Interest on Deposits	28,000
Sale of Town Property	800
Insurance Dividends	60,000
Fines	2,500

OTHER FINANCING SOURCES

Proceeds of Bonds and Long Term Notes	300,000
Withdrawal from General Fund Trusts	10,100
Income from Trust Funds/Cemetery & Library	83,125
Fund Balance	<u>38,078</u>

TOTAL REVENUES AND CREDITS **1,548,633**

SUMMARY INVENTORY OF VALUATION 1991

Land	\$129,710,760	
Buildings	268,521,450	
Public Utilities	<u>3,549,000</u>	
Total		\$401,781,210
Blind Exemptions (6)	\$ 90,000	
Elderly (41)	2,600,000	
Solar (30)	198,720	
Physically Handicapped (1)	<u>6,560</u>	
Total Exemptions allowed		<u>\$2,895,280</u>
Net valuation		\$398,885,930

UNCOLLECTED PROPERTY TAXES 12/31/91

Abbott, George F. Jr. & Angela M.	1,699.24
Adams, James P. & Mary O.	670.24
Aldrich, Geoffrey & Stark, Molly	1,182.45
Aldrich, Geoffrey M. & Nancy M.	5,849.64
Aldrich, Herman W.	27.00
Aldrich, Nancy M.	1,852.45
Allard, Victor R. & Marthe M.	491.67
Allardice, J. & E. & Keuper, J. & Conover, J.	5.09
Allen, Jefferson & Mary Jo	2,218.76
Amoskeag Bank	19.80
Ascani, S. & M. & Hunter, P. & B.	2,080.21
Ash, Marylin	1,131.45
Babb, Charles T. & Margaret J.	1,962.53
Barlow, David H. & Kathleen M.	1,998.59
Barnes, Lawrence & Marion R.	1,892.17
Bassford, Zelda W.	1,263.45
Bateman, Jonathan & Roe, Mary	3,034.90
Bausum, Patricia & Verbinski, Edward J.	511.83
Beauchamp, Gerald T.	2,469.30
Belanger, John E. & Barbara L.	2,763.49
Belville, Theodore K. & Rachel C.	4,356.50
Bergmann, William F. & Elizabeth A.	822.43
Bern, Henry K. & Betty Jo	1,657.08
Berube, Robert V. & Jeanne F.	1,800.13
Bishop, David L.	2,188.99
Blanchard, Phillip & Anderson, Jane	18.69
Bleak House Association	11,909.95
Blood, Robert E. Jr. & Ann F.	2,141.22
Bolton, Robert A. & Nancy L.	2,349.79
Boothby, David T. & Joy H.	3,957.33
Bourgoine, David & Debra	721.88
Boutwell, David C. & Shirley	3,243.68
Bower, Timothy & Katherine	455.52
Bowman, Ronald C. & Jane P.	1,137.69
Brackett, Dean R. & Marilyn H.	3,177.25
Brann, Lawrence G. & Maureen K.	2,059.33
Brodie, John G. & Margaret H.	3,458.16
Brown, Nancy S.	1,593.09
Bruder, Charles F. IV & Paula S.	765.00
Bruno, Linda M.	912.94
Bryant, Stephen H. & Rosemary A.	2,148.54
Burke, Kevin & Judy	2,691.96
Busenbark, Richard L. & Barbara	2,057.43
Butson, Robert C. & Constance S.	11.76
Callihan, James M. & Susan H.	4,483.08

Cappa, Eleanor M.	2,004.41
Card, Robert C. & Mary R.	2,640.12
Carey, James L. Jr. & Faye A.	2,544.62
Caron, Michael J.	2,461.71
Carpenter, Stephen E. & Karen K.	3,902.29
Carter, John D. & Anna A.	3,511.68
Casa Real Estate	3,786.51
Charlonne, Edward J.	958.41
Clark, Gerald F. & Ann N.	1,447.46
Clark, Lyda L.	1,181.78
Clark, Richard W. & Donna L.	1,315.60
Clark, Richard W. Jr. & Marion R.	3,165.86
Clark, William T. & Geraldine T.	4,240.04
Clement, Maurice & Patricia	365.85
Cook, Nancy	1,313.64
Corcoran, Michael J. & Michele D.	1,358.90
Corwin, Beth Ann	2,180.80
Countryside Plumbing & Heating Inc.	7,423.08
Crockett, Wayne P. & Margaret W.	2,537.63
Cronin, Thomas C. Jr.	1,600.97
Croumie, Richard E. Jr. & Marjorie D.	1,890.41
Crounse, Gregg W. & Sabra S.	3,051.98
Crowley, Robert E. Jr. & Susan M.	3,689.71
Cumberland Farms	2,571.19
Cutter Construction Co. Inc.	2,873.31
Cutter, David A.	2,065.02
Dass, Pamela R.H.	881.23
Dekaser, Richard J. & Maureen B.	1,144.39
DeLong, Clifford P.	2,940.00
Demers, Charles R. & Judith A.	3,750.45
Despres, Ronald N. & Shirley A.	3,630.87
Diemand, Jennifer A. Price	1,319.11
Doane, Robert J. & Julie N.	2,300.38
Dodds, Russell E. & Clements, William B.	4,758.29
Dow, Everett L. & Carol	1,531.69
Dunbar, Andrew E. & Ellen S.	576.15
Dunn, Stuart & Cecile S.	558.91
Dyer, Stephen W. & Patricia A.	1,971.57
Dynan, John & Renee	1,585.03
Eldredge, Arthur S. & Roselle M.	4,188.77
Ellsworth, Susie Estate	541.20
Emond, Lionel H. & Christine S.	1,789.81
Eneguess, Ann C.	1,957.36
Eneguess, Daniel F. III & Sally G.	4,445.12
Everard, Dean W. & Tamara S.	3,188.64
First NH Development Corp.	4,414.75
Fischer, Jeffrey A.	2,435.13

Fitzgerald, Richard E. & Ann	2,594.81
Fletcher, James G. & Marilyn M.	1,297.89
Fredericks, Kenneth G. & Louise	1,084.22
Fredericks, Richard C. & Deborah	1,053.85
Frick, Rosslyn A.	310.45
Gadwah, Glendon E. & Ramona G.	1,856.84
Gannett, Thomas B. Jr. & Marion S.	6,383.92
Garabrant, Kenneth H. & Judith R.	865.67
Gardos, Louise T.	2,039.67
Gates, Inc.	8,634.00
Genet, John D. & Wilma S.	4,525.83
Giargiari, Richard & Susan	1,968.80
Gilfenbaum, Nathan D. & Daniels, Dianne S.	1,538.21
Gillette, Harold F.	2,381.99
Gladding, Robert & Goff, Gregory	916.73
Glidden, Brian & Amy & Nichols, Robert	18.80
Gould, Aubrey VW III & Patricia A.	2,626.83
Grammer, Karl & Helen C.	3,082.35
Grant, Charles J. & Lillian A.	4,875.96
Grant, Elisha W. Jr. & Twombly, Cheryl F.	2,182.70
Grasso, Robert & Patricia & Dryden, Thomas C.	4.39
Graves, Mary T.	6,420.74
Grimard, Bernard	455.52
Grip, Robert H. & Mary C.	3,724.47
Gurney, William B. & Margaret S.	838.04
Guyette, A. Stacey	2,355.69
Hadley, Dana I. & Maureen K.	2,127.66
Hadley, Diane M.	1,539.28
Hall, Brian K. & Lisa J.	30.41
Hall, Ephraim W. & Muriel T.	1,452.57
Hall, Michael S. & Billie Jean	1,272.41
Hall, Virginia Trust	2,260.64
Halvonik, Frank & Pauline M.	2,080.21
Hancock Homes Inc.	16,996.59
Hanson, John A. & Elizabeth C.	4,833.40
Hanson, Loran E. Jr. & Nancy	1,975.82
Hanson, Robert A. & Mary	2,418.05
Hardie, Richard E. & Karen B.	2,842.77
Harris, Norman & Barbara Lee	4,288.98
Hart, Joseph S. & Linda C.	15.50
Hastings, Melody S.	2,173.21
Hayashi, Hiroshi & Masako	4,947.14
Healy, Michael R. & Joan B.	2,345.93
Herman, Ruth B.	649.96
Hillman-Steele Inc.	4,323.69
Hillsborough Bank & Trust	1,930.61
Hiscock, Clark B. & Nancy D.	1,757.42

Hoagland, Ralph P. III & Frances	5,967.31
Hopkins, Edward & Judkins, Everett M.	983.16
Hopkins, Jane B.	3,066.14
Howard, Charles H. III	2,768.99
Howard, Robert	130.96
Huey, Lindley	1,477.97
Hunt, Marshall J. & Mary Hope	529.10
Hunter, Robert E. & Annarae	6,330.43
Hurley, Judith A. & Dunning, Julie A.	1,277.48
Huston, James P. & Maria A.	2,672.38
Ingraham, David E. & Cynthia K.	1,671.81
Jarest, Dwight D. & Ruelle G.	2,059.33
Johannesson, Mark S. & Ursula D.	2,027.06
Johnson, Peter W.	1,376.05
Jones, Timothy W.	569.73
Jordan, Mark E. & Colleen B.	477.24
Kamman, Valerie W.	5,963.52
Keenan, Thomas B.	3,961.12
Keenan, Thomas B. & Linda L.	2,600.26
Kendrick, James S. & Candace C.	1,582.76
Kennedy, Corinne B.	1,846.97
King, Sandra S.	1,146.39
Kirkpatrick, Carl F. & Sheila D.	2,865.98
Kloster, Scott E.	1,078.06
Kneafsey, Jane	3,875.72
Korpi, Robert R.	22,197.11
Kruger, Robert H. & Nancy H.	2,673.53
LaBossiere, Steven	2,765.39
Lahaise, Stephen & Cheryl	3,281.64
Lambert, Mary Jane	3,044.99
Lange, Patricia M.H.	1,206.38
Lapinsky, Stephen A. & Esther J.	1,848.65
LaRoche, Charles P. & Diane L.	3,583.42
LaRoche, Leslie D.	2,763.49
Lastrina, Joseph C. & Cheryl A.	1,914.86
Lee, Edward Chor-Hong	2,285.19
Lee, Edward Chor-Hong & Mee Lee	2,867.88
Leedham, Charles & Mary Lee	4,006.68
LeFlem, Maurice R. & Stephanie G.	2,702.75
Lifestyle Inc.	347.35
Linder, Mary L.	738.05
Lindgren, Linda H.	876.27
Linn, Kathleen M.	3,114.62
Little, William A. & Diane M.	2,156.13
Lobacki, Edward J. & Barbara G.	137.76
Lussier, Archie J. Jr.	6,504.45
Lynch, Rita J. & Bruder, Charles	793.79

Lyons, Sheila	2,959.93
MacLaurin, Robert C. & Mason, Kimball L.	2,588.87
MacNevin, Robert E. & Barbara L.	165.64
MacStay, Raymond L. & Nadia	2,389.58
Magoon, David & Doris M.	1,685.42
Malachuk, Daniel & Viola	1,415.97
Mann, Arthur F. III & Maureen O.	1,853.85
Manninen, Henry W. & Marcia	891.50
Maplewood Manse Inc.	9,791.78
Martell, Garrison F. & Cynthia S.	4,138.21
Martin, Hazel Estate	2,826.12
Martin, Robert E.	2,599.88
Martin, Robert E. & James J.	1,954.94
Matthews, Dawn F.	1,337.30
Matthews, James F. & Mary C.	1,677.53
McDonough, Alan T.	69.44
McDonough, Shelia	13.51
McEwan, James A.	2,788.16
McGill, Victor J. & Liora O.	4,908.23
McLenon, David G. & Donna G.	2,021.37
Messina, Richard & Vicky	5,864.82
Millward, William C. & Ann M.	806.44
Miner, Russell C. & Zella F.	2,669.18
Momeyer, Thomas E. & Jane	3,150.68
Monadnock Enterprises	39.36
Monadnock Excavation Corp.	1,220.41
Monadnock Preservation Assn.	15,406.07
Morin, Wilfred G. & Catherine M.	1,811.29
Morris, Edgar T. & Dolan-Morris, Janice	1,321.17
Morris, Gregory J. & Barbara C.	174.94
Morris, Robert C. & Ann O. Trust	2,270.09
Morris, Robert C. Inc.	463.14
Murray, Joseph D. & Merlene L.	1,626.59
Mutchler, Wayne C. & Danis C.	1,285.10
Myhaver, Glenn L. & Cheryl A.	395.93
Naglie, Patrick E. & Melinda W.	1,283.05
Nakamura, Atsuko	6,863.17
Nelson, David S. & Julie M.	2,203.58
Noone Falls Inc.	27,921.48
Norman, Gordon K. & Victoria E.	2,654.83
North Peterborough Investment Cop.	24,854.88
Norton, Andrew J. & Patricia	486.15
Nutter, Lawrence R.	2,676.18
O'Keefe, John A.	5.22
O'Sullivan, Jeremiah A. & Louise V.	2,115.60
Oliver, Peter & Constance G.	2,307.48
Orchard Contracting Inc.	911.04

Parise, Patricia M.	1,389.43
Parker, Candace A. & Bussiere, Paul A.	100.99
Parks, William Sr. & Irene	.88
Paulik, Richard & Patricia M.	1,689.81
Pelkey, Timothy M. & Ann E.	8.85
Perry, Bernice S.	1,133.57
Perry, William F. II	16,030.51
Peterborough Broadcasting Co. Inc.	2,581.28
Peterborough Land Associates	4,327.62
Peterborough Savings Bank	1,218.19
Pheasant Glen Realty Trust .	78,214.68
Phipps, Alice N.	5,031.60
Phipps, Ralph F. & Ernestine B.	1,649.18
Picard, Russell H. & Margaret E.	3,634.67
Pirovolisianos, Andrew D. & Athanasopoulos, Theofanis	479.21
Quinlan, Barbara	454.88
Rank, Travers L. & Dolores M.	3,027.90
Rantilla, Geoffrey P. & Diana L.	763.68
Reynolds, Shawn C. & Tenney	1,769.23
Rhoades, Carole S.	2,247.53
Rice, B. & Millon, J. & Eldredge, R.	1,523.32
RicNick's Fitness Center Inc.	11,154.55
Riverside Paving & Excavating	4,426.14
Rivet, Dennis	15,881.16
Robson Realty Trust	3,340.48
Rockwell, Joan A.	902.33
Rosa, Dorothy M.	108.24
Rossi, Clorinda T.	1,694.91
Runyon, L. Phillips III	4,559.27
Russell, James F.	5,495.24
Russell, Kathleen Howe	170.12
Russell, Peter & Niemi, Oliver	134.61
Salera, Marcia	3,759.94
Sanders, Henry G.	15.74
Sawtelle, Steven M. & Kathleen O.	3,017.82
Sawyer, Steven & Jane M.	2,902.04
Schilling, Kin	1,522.25
Schlim, John W. & Sandra G.	1,253.80
Schmehl, James W. & Melinda L.	1,865.73
Seneschal, Ernest L. & Bertha A.	1,163.27
Shaw, William P. & Elizabeth M.	1,828.27
Sheehan, Dennis & Leslie A. & Dipersio, Kenneth J.	1,180.56
Shelton, Jean B.	2,120.07
Shepard, Gary M. & Patti A.	1,730.85
Shovan, Mark J. & Rebecca	1,493.71
Siegal, Gail J.	2,312.21
Sjogren, Patricia M.	906.26

Smith, Frank S. & Cheryl M.	1,437.62
Smith, Glenn R. & Catherine C.	1,094.21
Smith, Leo P. Jr. & Lynn A.	2,102.81
Smith, Steven F. & Cynthia A.	1,493.77
Stacy, William M. & Frances L.	1,346.11
Stanley, Edward A. Jr. & Mary E.	83.48
Stephenson, David R. & Melissa K.	691.58
Stickney, Ronald G. & Judith M.	1,277.23
Stinson, Timothy A. & Diane D.	3,156.37
Stockwell, Dennis M. & Judith E.	1,657.82
Strang, Dale & Sandra L.	3,237.99
Sullivan, Bert M. & Lisa H.	30.41
Sullivan, Daniel & Monique R.	3,710.59
Sullivan, Elsa M. Revocable Trust	23,443.92
Sullivan, Kelly J.	2,752.10
Suma Realty Trust	20.88
Swanson, Glen W. & Annagreta H.	1,168.11
Taggart, Hugh A. & Ferguson, Nancy	1,377.95
Taylor, Geoffrey P. & Cornelia S.	1,429.75
Teates, Kenneth M. & Sharon P.	3,505.61
Teixeira, John F. & Lisa F.	1,573.44
Temple Glassworks Trust	2,957.08
Temple Mt. Ski Corp.	4,010.47
Teng Cho Cheng	3,072.86
The Money Store/NH Inc.	1,783.99
Thirty Five High St. Assoc. Inc.	5,610.49
Thurman, William R. Jr. & Lillie	33.45
Tilton, Joyce E.	42.67
Tirone, Gary	1,190.64
Tohline, Max B. & Pearl B.	1,578.33
Torrey, David R. & Maria-Paz	1,231.97
Tourgee, John M. & Kelli A.	415.12
Tulloch, Robin W. & Wendy H.	2,615.44
Twin Boroughs Ltd. Partnership	36,221.43
Vance, John F. Jr. & Diane J.	1,704.40
Varnum, J. & Van Alstyne, A. & Dyche, S. & Gowell, A.	738.00
Vetne, John H. & Joni P.	660.48
Volante, Vincent P. & Lynda M.	732.51
Vorm, Beatrice T.	7,551.57
Walbridge, Irene M.	7,420.82
Walsh, Daniel H. & Lisa A.	534.31
Walsh, Peter R.	1,355.95
Warpula, Einard M. & Marjorie R.	5,312.50
Wayne Green Enterprises Inc.	4,806.84
Webb, Robert C. & Irene J.	1,049.59
Webb, Wayne D. & Dolores	296.66
Webster, Bruce G. Jr. & Annina D.	247.84

Weiner, Joel G. & Kathy L.	1,704.29
Weir, Melvin G. & Alice M.	919.92
Wetherbee, H.M. Inc.	2,615.44
Wheeler, John & Delay, Donna	2,008.08
Whitcomb, Roger L. & Deborah J.	3,274.64
Whitcomb, Rosamond G.	2,698.96
Wilson, Linda R.	873.08
Woodward, Barclay J. & Patricia	1,933.56
Wright, Martin C. Jr. & Ruth G.	2,414.35
Wyndham, John & Carol K.	8.07
Yildiz, Asim & Justine	483.64
Young, Jane S.	234.05
Young, Walter J. Jr. & Laurie A.	<u>2,241.54</u>
Total Outstanding	999,910.89



Historical Society

**TOTAL ABATEMENT FOR ALL TAXES
DURING YEAR 1991**

Levy of 1987 Property Taxes (Deeded)	309.29
Levy of 1988 Property Taxes (Deeded)	727.10
Levy of 1989 Property Taxes	1,654.42
Levy of 1990 Property Taxes	4,272.45
Levy of 1991 Property Taxes	<u>8,029.64</u>
Total Abatements for 1991	14,992.90

**TOTAL OF OUTSTANDING TAXES
FOR THE YEAR ENDED 12/31/91**

Levy of 1991 Property Taxes	999,910.89
Levy of 1991 Yield Taxes	451.05
Levy of 1991 Land Use Change	<u>400.00</u>
Total Outstanding Taxes for 1991	1,000,761.94

FISH AND GAME REPORT 12/31/91

Hunting & Fishing: (Receipts)	
Licenses Issued	3,334.75
Disbursements:	
Paid Town Treasurer—State Share	3,195.75
Paid Town Treasurer—Town Share	<u>139.00</u>
	3,334.75

REGISTRATION REPORT 12/31/91

Boat Registrations:	26.00
Disbursements:	
Paid Town Treasurer—State Share	13.50
Paid Town Treasurer—Town Share	<u>12.50</u>
	26.00
Decals:	1,056.00
Disbursements:	
Paid Town Treasurer	1,056.00

SUMMARY OF WARRANT TAX LIEN ACCOUNTS **Fiscal Year ended 12/31/91**

Tax Liens on Account of Levies of:	1990	1989	1988	1987
(a) Bal. unredeemed taxes 1/1/91		402,926.61	78,180.96	309.29
(b) Taxes Liened to Town during				
Current Fiscal Year	645,542.16			
Interest Collected after Lien	11,292.02	32,639.46	24,171.40	.00
Redemption Costs	<u>2,112.00</u>	<u>1,756.66</u>	<u>480.00</u>	<u>.00</u>
Total Debits	658,946.18	437,322.73	102,832.36	309.29
Remittances to Treasurer	177,525.90	148,522.61	77,453.86	.00
Interest Collected after Lien	11,292.02	32,639.46	24,171.40	.00
Redemption Costs	2,112.00	1,756.66	480.00	.00
Abatements	1,842.10	1,654.42	727.10	309.29
Unredeemed Taxes 12/31/91	<u>466,174.16</u>	<u>252,749.58</u>	<u>.00</u>	<u>.00</u>
Total Credits	658,946.18	437,322.73	102,832.36	309.29



Monadnock Country Club

**UNREDEEMED TAXES FROM TAX LIENS
ENDED DECEMBER 31, 1991**

	1989	1990
Belanger, John E. & Barbara L.	2,643.12	2,908.41
Bern, Henry K. & Betty Jo	3,281.38	3,613.31
Bleak House Assoc.	11,295.03	12,423.65
Boutwell, David C. & Shirley	1,827.94	3,407.96
Brann, Lawrence G. & Maureen K.	1,459.68	2,185.86
Bryant, Stephen H. & Rosemary A. (Bal.)	1,945.00	2,278.67
Casa Real Estate (Bal)	1,103.42	3,972.68
Countryside Plumbing & Heating Inc.	7,113.12	7,755.87
Emond, Lionel H. & Christine S.	1,707.83	1,895.47
First NH Dev. Corp.	3,683.67	4,626.25
George, Evelyn P. (Bal)	4,235.88	—0—
Grip, Robert H. & Mary C.	3,600.81	3,903.93
Hadley, Diane M.	1,109.06	1,634.85
Halvonik, Frank V. & Pauline M.	1,992.12	2,197.58
Hancock Homes Inc.	10,964.66	17,407.55
Kamman, Valeria W. (Bal)	4,318.10	6,237.47
Keenan, Thomas B.	1,799.52	3,159.17
Korpi, Robert R.	21,670.19	23,117.85
Lussier, Archie J. Jr.	654.16	693.31
Magoon, David & Doris M.	1,609.93	1,786.87
Martin, Hazel Estate	2,693.81	2,993.57
Martin, Isidore Estate	180.14	—0—
Martin, Robert E.	2,305.19	2,748.20
McLenon, David G. & Donna G.	1,185.29	2,136.37
Miner, Russell C. & Zella F.	2,603.45	2,806.10
Monadnock Preservation Assn.	10,971.07	16,060.73
Murray, Joseph D. & Merlene L. (Bal)	331.48	1,725.67
North Pack Dev. Co. Inc. (Bal)	843.55	959.75
North Peterborough Inv. Corp.	15,754.69	24,267.22
Peterborough Broadcasting Co. Inc.	2,173.63	2,718.86
Pheasant Glen Realty Trust (Bal)	38,997.58	81,401.73
Rank, Travers L. & Dolores M. (Bal)	45.45	1,338.37
RicNick's Fitness Center Inc.	10,668.89	11,637.79
Riverside Paving & Excavating	4,145.46	4,638.10
Rivet, Dennis	15,372.08	16,550.77
Sawtelle, Steven M. & Kathleen O.	2,942.28	3,172.99
Schmehl, James W. & Melinda L.	1,799.78	1,974.45
Sheehan, Dennis & Leslie A.		
& Dipersio, Kenneth J.	1,145.48	1,261.66
Shelton, Jean B.	2,034.89	2,239.04
Sullivan, Elsa M. Revocable Trust	3,298.91	4,613.66
Sullivan, Kelly J.	2,632.34	2,896.57
SUMA Realty Trust	53.33	55.22

Taggart, Hugh A. & Ferguson, Nancy	1,314.44	1,467.01
Thirty-Five High St. Assoc. Inc.	5,348.65	5,870.20
Tulloch, Robin W. & Wendy H.	2,024.79	2,754.40
Twin Boroughs Ltd. Partnership	31,125.46	37,715.35
Vance, John F. Jr. & Diane J.	1,284.81	1,806.62
Young, Walter J. Jr. & Laurie A. (Bal)	1,458.04	2,365.42
Ascani, S. & M. & Hunter, P. & B. (Bal)		69.47
Babb, Charles T. & Margaret J.		1,569.36
Belville, Theodore K. & Rachel C. (Bal)		945.55
Bishop, David L.		1,249.63
Brackett, Dean R. & Marilyn H.		3,338.85
Burke, Kevin & Judy (Bal)		2,019.51
Clark, Richard W. Jr. & Marion R. (Bal)		2,770.49
Croumie, Richard E. Jr. & Marjorie E.		1,189.79
Delong, Clifford P.		2,972.83
Diemand, Jennifer A. Price		2,178.97
Doane, Robert J. & Julie N. (Bal)		599.41
Dow, Everett L. & Carol		1,626.95
Gannett, Thomas B. Jr. & Marion S.		6,684.81
Gillette, Harold F.		1,354.06
Grant, Charles J. & Lillian A.		1,954.12
Hadley, Dana I. & Maureen K.		1,051.84
Hastings, Melody S.		2,294.34
Hayashi, Hiroshi & Masako (Bal)		3,343.14
Howard, Charles H. III		2,914.14
Jarest, Dwight D. & Ruelle G. (Bal)		1,628.08
Johannesson, Mark S. & Ursula D. (Bal)		1,995.44
Johnson, Peter W.		1,465.03
Keenan, Thomas B. & Linda L.		2,738.60
Kelley, W. Wickliffe		16,710.34
Kirkpatrick, Carl F. & Sheila D.		3,015.03
Kloster, Scott E. (Bal)		660.73
Lapinsky, Stephen A. & Esther J.		1,058.39
LaRoche, Leslie D.		1,538.64
Linn, Kathleen M.		1,694.99
MacLaurin, Robert & Mason, Kimball		2,726.75
Martin, Robert E. & James J.		1,117.31
Messina, Richard & Vicky		6,063.29
Monadnock Excavation Corp.		590.32
Nutter, Lawrence R.		2,817.58
Orchard Contracting Inc.		981.27
Parks, William Sr. & Irene		987.39
Phipps, Alice N.		2,823.00
Robson Realty Trust		3,485.16
Rossi, Clorinda R.		1,796.75
Sawyer, Steven & Jane M.		2,850.24
Stinson, Timothy A. & Diane D.		2,316.30

Strang, Dale & Sandra L. (Bal)	1,488.17
Sweeney, Walter H. & Runyon, L.P. III	4,241.22
Warpula, Einard M. & Marjorie R.	5,560.19
Wetherbee, H.M. Inc. (Bal)	502.39
Whitcomb, Roger L. & Deborah J.	3,435.97
Whitcomb, Rosamond G. (Bal)	2,729.25
Hayashi, Hiroshi & Masako (Yield Tax)	<u>1,646.55</u>
Total Outstanding	252,749.58 466,174.16

I hereby certify that the above list showing the names and amounts due from each delinquent taxpayer, as of December 31, 1991, on account of the tax levy of years indicated, is correct to the best of my knowledge and belief.

Ronald D. Christian
Tax Collector



Colony Hall

**SUMMARY OF WARRANT
Property, Land Use & Yield Taxes**

Levy of 1990:	Dr.	
Uncollected 1/1/91:		
Property Taxes	990,247.53	
Yield Taxes	1,855.81	
Land Use Change Taxes	125.00	
Added Taxes:		
A/C Interest on Delinquent Property	18,615.66	
A/C Interest on Yield Taxes	24.38	
A/C Interest on Land Use Change Taxes	6.41	
A/C Land Use Registry Fee	15.00	
A/C Bad Check Charges	15.00	
A/C Advertising Costs	582.00	
Overpayments:		
A/C Property Taxes	<u>403.09</u>	1,011,889.88

Remittances to Treas:	Cr.	
Property Taxes	986,378.17	
Yield Taxes	1,855.81	
Land Use Change Tax	125.00	
Interest on Delinquent Property Taxes	18,615.66	
Interest on Delinquent Yield Taxes	24.38	
Interest on Delinquent Land Use Taxes	6.41	
Land Use Registry Fee	15.00	
Bad Check Charges	15.00	
Advertising Costs	582.00	
Abatements:		
A/C Property Taxes	<u>4,272.45</u>	1,011,889.88

Levy of 1991:	Dr.	
Taxes Committed to Collector:		
Property Taxes	7,532,766.61	
Yield Taxes	4,354.71	
Land Use Change Taxes	800.00	
Added Taxes:		
A/C Interest on Delinquent Property	12,072.42	
A/C Interest on Yield Taxes	13.18	
A/C Interest on Land Use Change Taxes	—0—	
A/C Land Use Registry Fee	15.00	
A/C Bad Check Charges	30.00	
Overpayments:		
A/C Property Taxes	<u>8,014.70</u>	

7,558,066.62

Remittances to Treas: Cr.

Property Taxes	6,532,840.78
Yield Taxes	3,903.66
Land Use Change Taxes	400.00
Interest on Delinquent Property Taxes	12,072.42
Interest on Delinquent Yield Taxes	13.18
Interest on Delinquent Land Use Taxes	—0—
Land Use Registry Fee	15.00
Bad Check Charges	30.00

Abatements:

A/C Property Taxes	8,029.64
--------------------	----------

Uncollected 12/31/91:

Property Taxes	999,910.89
Yield Taxes	451.05
Land Use Change Taxes	<u>400.00</u>

7,558,066.62



All Saints Episcopal Church

TOWN CLERK'S REPORT
12/31/91

DOGS: (Receipts)

Licenses Issued	1,856.50
-----------------	----------

DISBURSEMENTS:

Paid Town Treasurer—Town Share	1,649.50
--------------------------------	----------

Paid Town Treasurer—State Share	207.00
---------------------------------	--------

Total Disbursements:	1,856.50
----------------------	----------

AUTOMOBILES: (Receipts)

Permits Issued	395,995.19
----------------	------------

DISBURSEMENTS:

Paid Town Treasurer	395,995.19
---------------------	------------

FILING FEES: (Receipts)

March Town Meeting	7.00
--------------------	------

State Election	0.00
----------------	------

Total Receipts	7.00
----------------	------

DISBURSEMENTS:

Paid Town Treasurer	7.00
---------------------	------

MARRIAGES: (Receipts)

Licenses Issued	2,000.00
-----------------	----------

DISBURSEMENTS:

Paid Town Treasurer—Town Share	350.00
--------------------------------	--------

Paid Town Treasurer—State Share	1,650.00
---------------------------------	----------

Total Disbursements:	2,000.00
----------------------	----------

VITAL STATISTICS: (Receipts)

Certificates Issued	8,105.75
---------------------	----------

DISBURSEMENTS:

Paid Town Treasurer—Town Share	5,435.75
--------------------------------	----------

Paid Town Treasurer—State Share	2,670.00
---------------------------------	----------

MISCELLANEOUS RECEIPTS:

Fines Collected on Defaulted Checks	135.00
-------------------------------------	--------

Dredge and Fill	2.00
-----------------	------

Articles of Agreement	37.00
-----------------------	-------

U.S. Treas. Fed. Tax Lien	600.00
---------------------------	--------

Title Applications	1,752.00
--------------------	----------

Uniform Commercial Code	3,694.37
-------------------------	----------

Pole License	10.00
--------------	-------

Attachment Fee	—0—
----------------	-----

Total Receipts:	6,230.37
-----------------	----------

DISBURSEMENTS:

Paid Town Treasurer	6,230.37
---------------------	----------

Stuart F. Hobson
Town Clerk

TOWN ADMINISTRATOR'S REPORT

The following is a brief summary of activity in departments under my administration during the past year.

Town Office

In spite of the recession the workload continues to increase for the office staff. We hope to add another staff person, the first in 22 years, to pick up some of the load and provide for vacation coverage. While desperately needed, a problem arises due to lack of space in the Town House to add another work station.

Town House

Usage of the Town House is at an all-time high with meetings and recreation programs virtually every night of the week.

Handicap access will be installed for the first floor during the summer and a plan has been devised to minimize the impact on the building exterior.

Highway Department

Phase III of the Union St. project was completed during October with a 2400-ft. section from Prospect Street westerly being completely rebuilt.

A third consecutive open winter resulted in heavy damage to road surfaces.

Crews placed over 400 cubic yards of patch, twice the norm, to facilitate repairs.

Seal coating roads in the southeasterly quadrant was completed on schedule.

Roadside cleanup benefited from a new program, "Adopt-A-Mile." Volunteers, under the direction of volunteer coordinator "Tad" Bell kept the roads clean until the first snowfall, in contrast to the one-day cleanup in the past. Many thanks to "Tad" and the many volunteers.

Water Department

The new Tarbell well went on line in March, well under budget, and increased the town's supply by a half million gallons per day.

No new services were installed during the year and the department now services 1457 customers.

Waste Water Department

A new dechlorination facility was installed at the waste-water plant during the summer as a result of still another EPA mandate. The mandates keep coming but funding is nowhere in sight.

No new mains were installed as developers continue to feel the recession.

One new service was installed, bringing the total customers to 1049.

Recycling

Big strides continue to be made at the center with several new products being recycled.

Our markets are holding up where others are having problems. Buyers have confidence that we continue to produce quality products.

The State DES finally gave us a permit to close out the old landfill and balefill.

Work got underway late in the season and all of the grading was completed prior to operations being suspended until the spring.

This has been a long and arduous journey but we finally outlasted them.

Trees and Forests

Crews removed 35 dead or hazardous trees during October.

In conclusion, I wish to express my appreciation to our fine Town Office Staff: Thelma Turner, Becky Baldwin, Deanna Atkinson and Ron Christian; our Department of Public Works superintendents, Larry Merrifield and Steve Gibbs and their staffs; Recycling Manager David Brown and staff; fellow department heads and to you, our valued citizens, for your support and encouragement throughout the past year.

Respectfully submitted,
John N. Isham
Town Administrator



Peterborough Savings Bank

REPORT OF THE RESULTS OF TOWN MEETING 1991

Article 1. Choose Town Officers. (By official ballot)

Article 2. Zoning Ordinance amended as proposed by Planning Board and others. (By official ballot)

Article 3. Abolish Historic District Ordinance as proposed by the Planning Board and others. (By official ballot) *Lost*.

Article 4. Government of the Police Dept. of the Town of Peterborough be entrusted to a Police Commission or take any other action relating thereto. (By official ballot) *Lost*.

Article 5. Selectmen to borrow and expend \$200,000 as may be required to finance construction of new cemetery plots at Pine Hill Cemetery. (By ballot $\frac{2}{3}$ majority required) *Passed*.

Article 6. Selectmen to borrow and expend a sum of \$100,000 for the closure of the balefill. (By ballot $\frac{2}{3}$ majority required) *Passed*.

Article 7. Accept reports of Agents, Auditors and Committees as published in the Town Report. *Motion passed*.

Article 8. Accept legacies and gifts to the Town in Trust. *Motion passed*.

Article 9. Total appropriation under this article \$2,647,256 for Town Departments. *Motion passed*.

Article 10. Payment of Town debt and interest—a sum of \$113,950 for landfill closure and \$112,807.50 for ladder truck. *Motion passed*.

Article 11. Authorization to borrow in anticipation of taxes and appropriate a sum of \$50,000 to cover the interest on the notes. *Motion passed*.

Article 12. Adopt the ordinances and regulations together with a change of numbering, formatting and stylizing as published by the General Code Publishers Corp. on file with the Town Clerk. *Motion passed*.

Article 13. Adopt the provisions of RSA 231: 130 9a) relative to unpaid fines for parking violations. *Motion passed*.

Article 14. Replace a 1979 truck and plows for a sum of \$45,000 for the Highway Dept. *Motion passed*.

Article 15. Accept from the State of NH \$91,298.09 in highway subsidy monies restricted to highway construction or reconstruction. *Motion passed*.

Article 16. Establish a recycling service for the Town of Peterborough. *Motion lost*.

Article 17. Ensure a more accurate recording of where the Town of Peterborough's funds are coming from and going. *Motion lost*.

Article 18. Request a more equal distribution of authority currently held by Town personnel. *Motion lost*.

Article 19. Purchase a tub grinder for the Recycling Center at a cost of \$26,744. *Motion passed.*

Article 20. Appropriate \$17,000 to purchase a police cruiser. *Motion passed.*

Article 21. Appropriate \$7,300 to replace the windows in the Town House cupola. *Motion passed.*

Article 22. Appropriate the sum of \$60,000 for legal and technical services in connection with the hydrogeological examination of the former Starkweather property now owned by EMS. *Motion passed.*

Article 23. RSA 31:95B to apply, accept and expend without further action by Town Meeting money from the state, Federal or other governmental unit or private source which becomes available. *Motion passed.*

Article 24. To celebrate Memorial Day on the Federally designated day. *Motion passed.*

Article 25. Accept West Ridge Drive as a Town Class V road. *Motion passed.*

Article 26. Transfer and use the sum of \$10,100 from the income of the Albert W. Noone Trust Fund for the use of the Recreation Dept. in replacement of a tractor. *Motion passed.*

Article 27. Purchase from Contoocook Valley School 3,500 square feet of land on the northwest side of the Elementary School on High St. bounded by Howard/Schweizer land. *Motion lost.*

Article 28. Town authorize the Selectmen to administer or dispose of any real estate acquired by the Town through Tax Collector's Deed. *Motion passed.*

Article 29. Transact any other business that may legally come before this meeting.

Moved that Town Officials inform those persons who bring articles to the Town Warrant, by petition, of the procedure of the Town Meeting. *Motion passed.*

REPORT OF THE PETERBOROUGH FIRE DEPARTMENT 1991

Our fire calls for 1991 decreased by 44, to 186. Following is the breakdown of calls:

Structures	6
Chimney	12
Electrical	6
Vehicle	8
Brush	5
Dumpster	2
Explosives	4
Extrication/Rescue	35
Malicious Alarms	5
False Alarms	49
Mutual Aid	17
Hazardous Materials	17
Miscellaneous	<u>20</u>
(stove, machinery, mattress, mistaken for smoke, etc.)	
Total	186

The year, 1991, brought an increase in significant fires and emergencies. The structure fires by cause:

Electrical	2
Lightning	1
Chimney	1
Accidental	1
Under joint investigation	1

There was a significant decrease in false alarms due to increased public education, departmental inspections and better awareness of the need for preventive maintenance. Unfortunately, motor vehicle accidents and rescues have been on the rise.

For the second year in a row Hazardous Materials incidents have increased as people have become even more aware of the potential short- and long-term dangers of Hazardous Materials in our environment, workplace and home.

This past year the Fire Department has finished refurbishing the Town's new ladder truck, rechassied the 23-year-old bucket truck, using a surplus chassis from the highway department, and placed in service more Haz-Mat equipment.

The membership is currently refurbishing the station's radio room with monies raised by their penny sales. The membership continues to support the Explorer Post and the recently formed Auxiliary.

This past year the membership put in more than 14,000 manhours into emergency responses, public education, training and related duties.

In the year ahead we are planning for the replacement of the 29-year-old water source pumper, continuing educational programs in the schools and day care centers. We are continually improving and increasing membership training to meet the increasing requirements of national standards and guidelines, particularly in the areas of Hazardous Materials and Firefighter Safety.

At this time we would like to thank all of the employers who allow the volunteers to volunteer, the voters and everyone who has made our job that much easier. It is an honor to serve you and we thank you for your continued support.

Donald Parkhurst, Fire Chief
Bradley Winters, Deputy Chief
Michael Maguire, Deputy Chief
Ronald Bowman, Captain
Michael Burke, Lieutenant
A. Bruce McPherson, Lieutenant
and all the members
of the department



Granite Block

1991 POLICE CHIEF REPORT

The year 1991 once again depicted the Peterborough Police Department as a service oriented agency. Although the actual number of calls for service decreased by 1%, the seriousness of the calls, and the number of man hours per call has increased. The Department determines a call for service to be any activity that requires an officer to spend 15 minutes or more completing. A large part of our time is taken up with minor incidents that many do not hear about, but go on day after day. The number of motor vehicle lockouts and citizen assists is up 261 calls over 1990.

The downslide in the economy is causing criminal activity to be of a more serious nature. Where before the trend was shoplifting and smashed mailboxes, the Department in 1991 investigated almost 50% more burglaries than in 1990. As a result of the increase in burglaries, more people are requesting that the Police Department check their houses while the resident is on vacation or away for a long weekend. Child abuse and sexual assault also showed a significant increase in 1991. These types of crimes are far more time consuming for an officer to investigate as opposed to shoplifting and criminal mischief complaints.

In 1991 the Peterborough Police Department once again received a grant from Hillsborough County to administer the Juvenile Diversion Program. This opportunity for a second chance, and an attempt to keep their juvenile record clean. 1991 saw an increase in Diversion Cases from 17 to 25.

Although Law Enforcement is considered to be reactive in nature, the Peterborough Police Department works very hard at being proactive in its enforcement. The men and women of the Department logged 9,546 hours on patrol for a total of 145,000 miles, 963.5 hours in training, and gave numerous tours and safety talks to preschoolers. Officers also gave talks at the High School in the Business Law classes, HELP classes, and Social Studies classes on various aspects of Law Enforcement. The Department also completed its second successful year of Drug Abuse Resistance Education (D.A.R.E.) at the South Meadow School. The D.A.R.E. program targets fifth and sixth graders in an attempt to provide them the tools to resist drugs and alcohol before they reach the pressures of adolescence. This year we graduated 119 students. This is an area to which we are committed and feel that in the years ahead we will reap the success of this instruction.

To the citizens of Peterborough, fellow department heads, town employees, and town fathers who show their continued support for the Police Department, I extend my warmest regards. To the men and women of the Department who work tirelessly, thank you.

ITEMS	1991
Log Entries	7,084
Alarms	385
MV Lockouts/Assists	1,299
Burglaries	60
Assaults	33
Criminal Mischief	120
Criminal Trespass	26
Thefts	135
Robberies	0
Sexual Assaults	20
Child Abuse	13
Traffic Accidents	316
Fatal Traffic Accidents	2

Respectfully submitted,
Q. R. Estey, Jr.
Chief of Police



“Nonie’s”

ADOPT A MILE

Adopt A Mile, the town's innovative program to fight roadside litter, was launched last spring by Town Administrator John Isham. Each volunteer was assigned a mile or so of town roadside to clean up regularly throughout the spring, summer and fall. Attractive signs bearing the volunteer's name were placed at each assigned route.

Previous town programs to clean up roadside litter were typically one-day affairs, and the roads were soon littered again. In contrast, Adopt A Mile volunteers clean up throughout the season.

A good cross section of Peterborough's citizens volunteered for Adopt A Mile. More than 34 participated this first year including individuals, families, employees of the town, businesses and members of several organizations. About 75% of the town's roads were covered by the program.

Adopt A Mile will resume this spring. This unique program is surely another sign of the town's community spirit.

Respectfully submitted,
Tad Bell
Volunteer Coordinator



GAR Hall

SELECTMEN'S REPORT

This past year has seen property values decrease to the point where valuations are down some 20% from the appraisal amounts of 1989. This affects every property owner but has no real effect on property tax bills.

The selectmen continue to work with EMS and NHBB, to try and resolve the pollution problem at the Starkweather property. Efforts to close the landfill area at the recycling center continue, as do studies of land adjacent to the landfill.

Another well was put on line to strengthen Peterborough's water supply and we continue to look at other possibilities as we look to the future.

Personnel issues saw the selectmen get more involved this past year and those efforts seem to have had a positive effect.

Budgets continue to be a problem. We thank everyone for their efforts to keep expenses down. It now seems that if further cuts are to be made, services will have to be reduced. Many thanks to all town employees for their support and to all the volunteers who serve on our many town boards.

Stanley W. Peters, Chairman

HEALTH REPORT

The following complaints were received and investigated:

Failed Septic Systems	4	compliance was effective in all cases.
Pet Store Complaints	1	referred to NH Agriculture Dept.
Dog Bites	2	checked and filed as required by law.

This office made these inspections as required by State Law.

Nursery Schools	3
Foster Homes	2
Day Care Center	3

One lead paint complaint was received and referred to State; decision is pending. This may be a problem for us in the future because lead levels have been lowered. Many old houses still have lead paint.

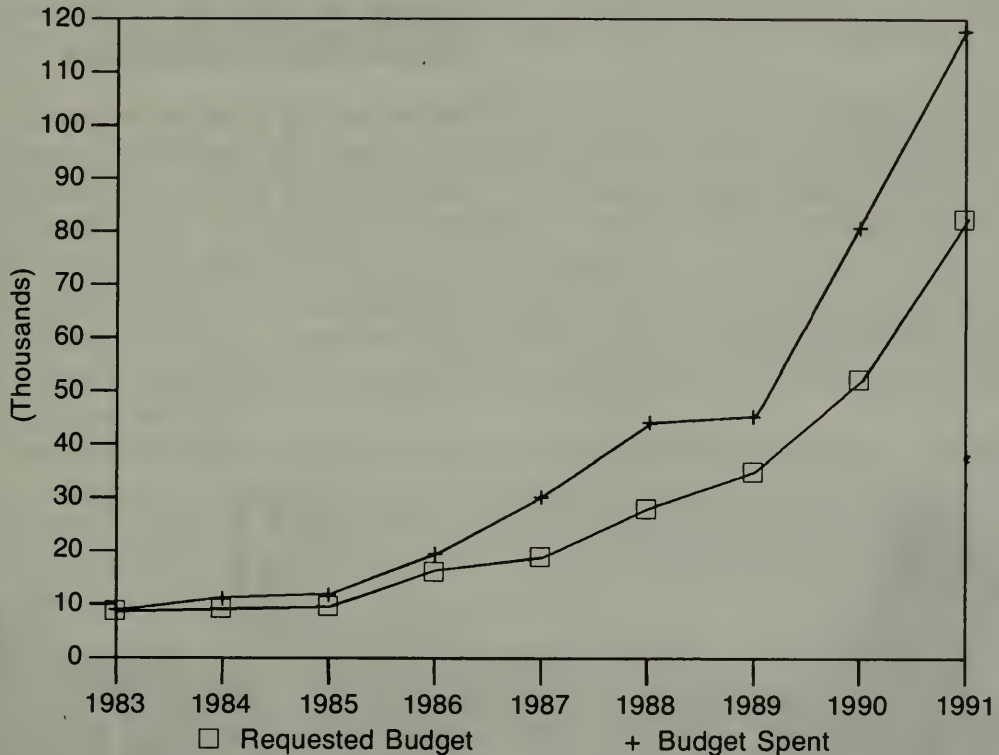
I represented the Town at both State Health Officers' meetings this year.

Again, I wish to express my thanks to John Isham, the Town House staff and the Board of Health members for their cooperation this year.

James W. Lenane
Health Officer

REPORT OF WELFARE ADMINISTRATION 1991

The employment situation continues to worsen in our State. Statisticians agree that the northeast section of the United States is the hardest hit by this current recession and New Hampshire is in the worst condition. Our situation in Peterborough is almost a microcosm of our State's economy. Refer to last year's Welfare Report and you will find the same basic causes with no relief in sight.



Our workfare program has resulted in two thousand eight hundred and seventy hours (2870) performed by our clients in various Town Departments during 1991.

The Department has successfully prosecuted one case of Welfare fraud, resulting in a court-ordered restitution plan.

In February 1992 this office will start to mail out bills to former clients, now working, to collect monies which the Town paid out in aid, in accordance with State law.

We have had voluntary reimbursement from several clients already. Surplus Food Distributions this year have totaled four.

In these hard times, many individuals and organizations have pitched in and assisted their neighbors. I list some below:

A&FM Lodge of Masons #26
Lions Club
Iris Chamber Players
Rotary Club

Katherine O'Flynn
Christine Vose
Alfred Whitney
Mr. and Mrs. Gil Duval

All Saints Outreach Committee
BYTE Magazine, Inside Sales
BYTE Magazine, Marketing Division
PSNH Office staff
Gary & Lori Angelovich
Mr. and Mrs. Ed Hamblin

Rosamond Crawford
Alan Weiss
Theresa Castonguay
Betsy Bernier
3 Anonymous Donors

My heartfelt thanks to the Selectmen and Office Staff at the Town House who have helped me through a difficult year.

James W. Lenane
Human Services Director



Chamber of Commerce

1991 CODE OFFICER'S REPORT

During 1991 the Code Administration office issued a total of 96 building permits with 68 of them being for residential additions and remodeling under construction.

The Monadnock Community Hospital has taken on a new look with its new additions. Construction of a 47,000-square-foot addition started in July of 1990 by Hutter Construction Corp. and was completed for occupancy in December of 1991. Also, on-site construction began in July of 1991 on the 37,000-square-foot Medical Arts Building that will house medical practitioners and should be completed in 1992.

Major renovations of the entire New Hampshire Ball Bearing plant in South Peterborough began in April of 1991 with a total estimated construction cost of \$3.3 million. The plan, being made up of multiple additions, is being modernized to improve the environment for employees and the efficiency of production.

Site preparation is underway in North Peterborough of the Southfield Village project. Construction of the 120 units of affordable housing project is proposed to start in the spring and be completed within a four-year period.

The total revenue generated from permits for 1991 was \$11,766.61.

In closing, I would like to express my appreciation to the Town Office Staff, Don Parkhurst, Fire Department Chief, fellow department heads and to you, the citizens of Peterborough, for your continued support and understanding this past year.

1991 Building Permits

Type	Building Permits	Estimated Construction Cost
Single Family	4	\$ 603,000
Multi-family	0	0
Commercial Buildings	2	320,000
Industrial Buildings	4	24,500
Residential Remodeling	68	1,508,103
Commercial Remodeling	15	2,828,300
Industrial Remodeling	<u>3</u>	<u>3,569,000</u>
Total	96	\$8,852,903
Demolition Permits	6	

28 Sign Permits were issued in 1991.

Respectfully submitted,
Thomas W. Weeks
Code Enforcement Officer

1991 ANNUAL REPORT LONG RANGE PLANNING COMMISSION

The purpose of the Long Range Planning Commission continues to be to identify the future needs of Peterborough and to influence current events in a way that will facilitate the eventual satisfaction of those needs. During the past year, the Commission members completed the "Long Range Land Use Planning Guide" for the Southwest Quadrant, played a major review role for the Master Plan update for the Town, proposed zoning changes to help solve identified long range problems, and continued to encourage the preservation of strategic wooded and agricultural properties.

The Commission's study of the Southwest Quadrant was completed and distributed to the Selectmen, members of the Planning Board, the Town Administrator, and other town officials as needed. A copy is available at the Library for reference. The Northeast Quadrant will be studied and should be completed in 1992. The public is invited to help identify historic sites and unique natural features that should be considered in the study.

The Commission continues to examine the need for and availability of properties for commercial and industrial development. The Commission recommends that additional land be zoned for industrial use and that clearly defined areas should be established for office park developments. Even though these changes might not be needed during the current economic turndown, conditions will change and the Town should be ready for the opportunity. These recommendations, along with specific areas designated for rezoning, were made to the Planning Board for their consideration and action.

In an effort to preserve the rural nature of Peterborough, the Commission continues to encourage the preservation of strategic wooded and agricultural properties. The Commission did participate in the recommendation of the proposed public use area at Cunningham Pond.

Other infrastructure and recreational needs of the Town are discussed regularly, with our input directed to the appropriate committee or commission. Affordable housing is also discussed, as is the need for a Route 202 bypass to eliminate some of the through traffic from Concord, Pine, and Granite Streets. The thoughts and ideas of Town residents are welcomed; we meet the first Monday of each month at 7 p.m. at the Town Library.

The Commission wishes to acknowledge and thank Karen Cullen, the Town's Planning Consultant, for the major effort she made on our behalf.

Richard Buxton, Chairman
Philip DuBois
Walter Jones
Lawrence Kemp

Norman Makechnie
Edgar Morrow
David Weir
Robert Winkler

ANNUAL RECREATION REPORT 1991

When Maude Salinger and the late Ken Whiton stood and spoke so eloquently in support of a new playground concept for Peterborough, at last year's Town Meeting, they represented but two of the many peripheral leaders who rallied in support of eight steadfast mothers who realized their vision of a Modern Day Playground for Adams Playground.

Spearheaded by Sue McAlary and Ronda Berntsen, these eight young mothers dedicated themselves to raising nearly \$50,000 for the sole purpose of improving playground opportunities for children in Our Town. Debbie Borsari, Miriam Fischer, Vicki Norman, Maria Johnson, Eline Ruediger and the late Diane Kane complete the formal Playground Committee, now known as the "Magnificent Eight."

The Official Opening and Dedication Day took place on Sunday, September 22.

In addition to the Magnificent Eight, the PRD wishes to express its utmost gratitude to the many volunteers who gave so generously of their time and labor in this once-in-a-lifetime playground project. This Herculean undertaking serves as yet another reminder that the heart of the adult community in Our Town is for its youth!

An anonymous donation saw the construction of an outdoor all-purpose 155' by 65' hot-top area serving the PRD as an ice skating, street hockey and skateboarding facility. This new facility lies directly north and adjacent to the four tennis courts at Adams Playground.

New fencing and structural improvements on the tennis practice surfaces, located at the northwest corner of the four tennis courts, represent an additional capital outlay improvement project, thanks to a separate anonymous donation.

Renown for her perseverance, charm and creativity in recreational programming, Lynn Castonguay resigned from her position of Program Director last October, following her marriage to George Carmichael of Rindge, N.H.

Lynn cared deeply about children and adults alike and was a prime person behind the development of the now-successful Senior Focus program.

Lynn served the PRD with distinction and dedication since her hiring in October 1981. Her years of service here have left an indelible mark with the PRD.

Park Foreman Homer Paradise again received the highest praise from the State on his maintenance of the Adams Pool facility at Adams Playground.

The PRD wishes to express its appreciation to James Orr, Vicki Norman, Glori B. Luebberman and Claire Jutras for all the volunteer time they gave in making the Children's Christmas Party, at Peterborough's Town House, such a great success.

The PRD is indeed grateful also to all the volunteers who came forward to make the Halloween Party at PES a fun and enjoyable event for children of all ages.

Exactly 357 children were enrolled in American Red Cross swimming lessons at Adams Pool last summer.

For the second year in a row, Peterborough was chosen as the host community for the 1991 State Championship in both the Boys' Bambino Baseball and Girls' Bambino Softball programs.

Primarily due to the outstanding volunteer adult leadership, youth programs in baseball, softball, soccer, basketball and Pop Warner football continue to thrive within the community.

Swim team, with Beth Corwin, enjoyed another outstanding year as they again captured second place at the Annual State Summer Swimming Championship, held in Dover, N.H.

Coed Adult Volleyball and Coed Adult Softball were standard and successful programs last year, managed independently by athletic boards and associations.

Instructional tennis, youth Jazzercize, bowling, karate, Monadnock Quilters, ice skating, skiing, Kung-Fu, instructional golf, T'ai Chi, aerobics, Walking for Fitness, Rhythm-Robics, nature hikes, Actors' Circle, Acting Briefs, Children's Story Hour, Senior Coffee hours, as well as cultural and recreational field trips, represent additional programs sponsored by the PRD in 1991.

Finally, I always find it difficult to describe the indebtedness the PRD has to the business community and private sector of volunteers for all the help they continue to pour forth so that Peterborough can continue to be a Great Place for Children to Play.

Respectfully,
Roland Jutras, Director

PETERBOROUGH CONSERVATION COMMISSION 1991 REPORT

The Conservation Commission's most important achievement this year was obtaining a \$179,000.00 grant from the state under the Land Conservation Investment Program. This money was used to purchase 151 acres off Old Jaffrey Road for the town. The land is to be used for conservation and recreation forever.

In order to obtain the grant it was necessary for the town to come up with matching funds, either in cash or in easements. The Conservation Commission received easements on 198 acres from Dr. and Mrs. Edwin Land and easements on 120 acres from Duffy Monahan. The value of these easements was well in excess of the amount needed for matching funds. The Conservation Commission used funds from its Land Acquisition Fund to pay for most of the administrative and legal fees.

There have been other successes in our land preservation efforts. Bonnie and Baxter Harris gave the town a .86-acre parcel along the Contoocook River just below the North Bridge. This parcel includes an access point for canoeing and fishing as well as a portion of an island the rest of which the town already owns. Ann Clark donated a 9-acre field on Burke Road to the town. Cynthia Wood granted an easement on a 49-acre parcel on Old Jaffrey Road.

Peterborough has many landowners who see their relationship to the land as one of stewardship and the Conservation Commission continues to work with landowners who are interested in preserving all or portions of their lands.

The Conservation Commission has also continued to manage some 500 acres of town land. In keeping with the long-range management plan as outlined by the New England Forestry Foundation, a contract for a timber sale on the 140-acre Walcott parcel at the end of Scott-Mitchell Road was signed. This will result in long-range timber stand improvement and wildlife habitat enhancement.

In January, the legislature approved the nomination of the Contoocook River under the Rivers Management and Protection Act. This culminated a two-year effort by members of the Conservation Commission and representatives of 14 other towns with frontage on the river to provide some minimal protection for this integral part of our town.

The Conservation Commission continues to fulfill its regular responsibilities, such as working with the Code Enforcement Officer, reviewing applications to the State Wetlands Board to dredge or fill in wetlands, reporting to the Zoning Board of Adjustment on matters before the Board, and representing the environmental point of view to the Town Boards. In addition, all of the members have been attending a variety of workshops on environmental matters in order to increase their expertise and effectiveness.

Phil DuBois
Ann Eaton
Richard Estes

Respectfully submitted,
Elaine Holden
William Kennedy
David Stephenson, Chairman



Post Office

LIBRARIAN'S REPORT 1991

At a New England Library Association meeting a few years ago, Joey Rodger, the Executive Director of the Public Library Association offered the opinion that "planning is the organization of hope." With that in mind, Trustee Peg Jones and Library Director Ann Geisel attended workshops on the Planning Process, given the first three months of the year by consultants at the New Hampshire State Library. Following Town Meeting, a Long-Range Planning Committee was formed, and the balance of the year was dedicated to formulating a five-year plan for the Peterborough Town Library that involved library patrons, volunteers, trustees, staff, and community members. The resulting report defines the nature and extent of current library usage, as well as the priorities held by the public it serves.

All staff members participated in a variety of management workshops and leadership skills programs provided by Compensation Funds of New Hampshire.

Early in the year, the Monadnock Railroad Club established the Craig Lane Memorial Collection with many fine books on trains and railroading. Later, Craig's father donated books from Craig's personal library to add to the collection.

Programs, the result of grants, offered education and entertainment to the community. Thirty-five people attended four consecutive Monday evening discussions on the Bounty of African Literature. Peggy Brown and Scott McGovern took their audience on a travelogue of Northern Africa as part of the library's National Library Week celebration. Another highlight of that week's activities was the 6 a.m. opening of the library. Early birds were greeted by Reference Librarian Judy Garabrant, who had coffee, donuts and newspapers at the ready.

Joan Butler, Children's Librarian, ran a most successful summer reading program, "Some Enchanted Reading." There were 170 children who participated, reading approximately 1,400 books! The program ended with a performance of the Little Red Wagon at Adams Playground.

"Yankees and Strangers" was a book discussion program funded by the New England Humanities Council. Twenty-five people attended each of the five sessions, which ran from September to November. The library's own book discussion group continues to meet monthly. The theme this fall was "Destruction or Redemption: Images of Romantic Love."

Also this fall, Joan Butler, with the help of Principal Moe LeFlem, held a marathon library card sign-up. As a result of their efforts, all Peterborough Elementary School students now have library cards!

Friends of the Peterborough Town Library held another successful Book Sale in October. A portion of their \$1,750 fundraiser purchased a new kitchen for the large meeting room.

A quiet room was established by Ann Brandt and Judy Armstrong, in memory of their mother, Laurie Armstrong. The room affords quiet study or typing facilities.

The gift of time was made by 22 volunteers; together they have donated 1,408 hours of work at the library. Among those volunteers are the library trustees. It was with regret that the Board accepted the resignation of Bob Manz. Connie Barker, a member of the Long-Range Planning Committee, agreed to step in for Mr. Manz.

Thank you for making 1991 our busiest year ever. Our circulation figures show that 84,187 books, magazines, videos and tapes were checked out. That's 8,000 more than last year—an increase of 10%. In addition, the use of our reference and interlibrary loan services, magazines, newspapers and meeting rooms has increased greatly. Of the 1,832 new titles added to the collection, 454 were gifts from our patrons. Books on tape—particularly those unabridged titles—and videos continue to be very popular. We appreciate your support and look forward to serving you in 1992.

Respectfully submitted,
Ann Geisel, Director
Peterborough Town Library

REPORT OF PETERBOROUGH CEMETERY TRUSTEES

Construction work on the Pine Hill Cemetery Expansion was started in May and completed in October. The achievement of this first phase was the high point of 1991 for the Cemetery Department and Trustees. Hurricane Bob on August 20th and a torrential rain storm the following week caused damage to the newly installed grading and seeding of the new section. Necessary repairs were made at an unavoidable extra construction time and expense.

The next phase of this development will be the erection of a connecting fence between Lower and Upper Pine Hill Cemetery and, eventually, a burial section design and lot layout.

John Kaufhold, who was Chairman of this Committee, moved to Hancock, NH, in October, which regrettably necessitated his resignation as a Trustee. His knowledge and enthusiasm during the years of planning the expansion are greatly appreciated. His fellow Trustees thank him for the many hours he devoted to the project and the Cemetery Department.

Francis Abbott was appointed in November by the Selectmen to fill Mr. Kaufhold's term of office.

During the past year there were 25 burials and four two-grave lots sold.

The Trustees gratefully appreciate and thank the people of Peterborough for their support.

Respectfully submitted,
Cemetery Trustees
Robert A. Lambert, Chairman
Mary C. Cormack
Francis W. Abbott

AMBULANCE REPORT 1991

The Peterborough Fire Department Ambulance Service had a very busy year in 1991. Our call volume was 538 for the year, which was an increase of 97 over last year.

The following is a breakdown of calls:

Dublin.....	57
Greenfield	57
Hancock.....	47
Francestown.....	27
Sharon	9
Peterborough	310
New Ipswich.....	2
Harrisville	2
Jaffrey	4
Temple	1
Bennington.....	1
Emergency Transfers	<u>21</u>
Total calls	538
Total patients transported	582

We saw an increase in multi-person transports from one incident as well as more back-to-back calls requiring the use of both ambulances at the same time. We also started a rehabilitation program within the department for our firefighters who have been involved in fireground activities for their safety and well-being during those activities. This program has been offered to all the towns we service in hopes that this will be a help to them.

In 1991 we also saw an increase in our membership as well as in our training and level of care given to the community. At this time we are staffed with 23 members who are all New Hampshire Ambulance Licensed Attendants. Their level of training is from Advanced First Aid through Emergency Medical Technician. The majority of the members are trained in defibrillation for cardiac problems. The membership is also looking into training some of its members in IV therapy in the near future, which will bring up the level of care as well as provide more comfort to our patients.

The upcoming year looks to be a busy one again, not only for calls, but also in training and efforts to improve the service we are giving. The members are working together on a program to raise money in the upcoming year to help offset the load on the taxpayer. This program will be a help to us in the years ahead as well as to the community. With the increase in calls, amount of training and rising prices of emergency equipment and supplies, we feel the more we can do to help, the better, but we can't do it without your help through tax dollars and donations.

In closing, we would also like to thank all of the employers who allow the volunteers to volunteer, and everyone else for their support over the years. We would like to let you know that we look at this as being your service, so please feel free to stop by or call with any ideas or concerns you may have. We are also looking for volunteers and would be happy to talk with anyone who may be interested in helping. Perhaps this service is for you.

Donald Parkhurst, Fire Chief

Ted Jarest, Ambulance Coordinator
and the Members of the Ambulance Squad

1991 NEW HAMPSHIRE FOREST FIRE SERVICE REPORT

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres, for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

Robert D. Nelson
Chief, Forest Protection

